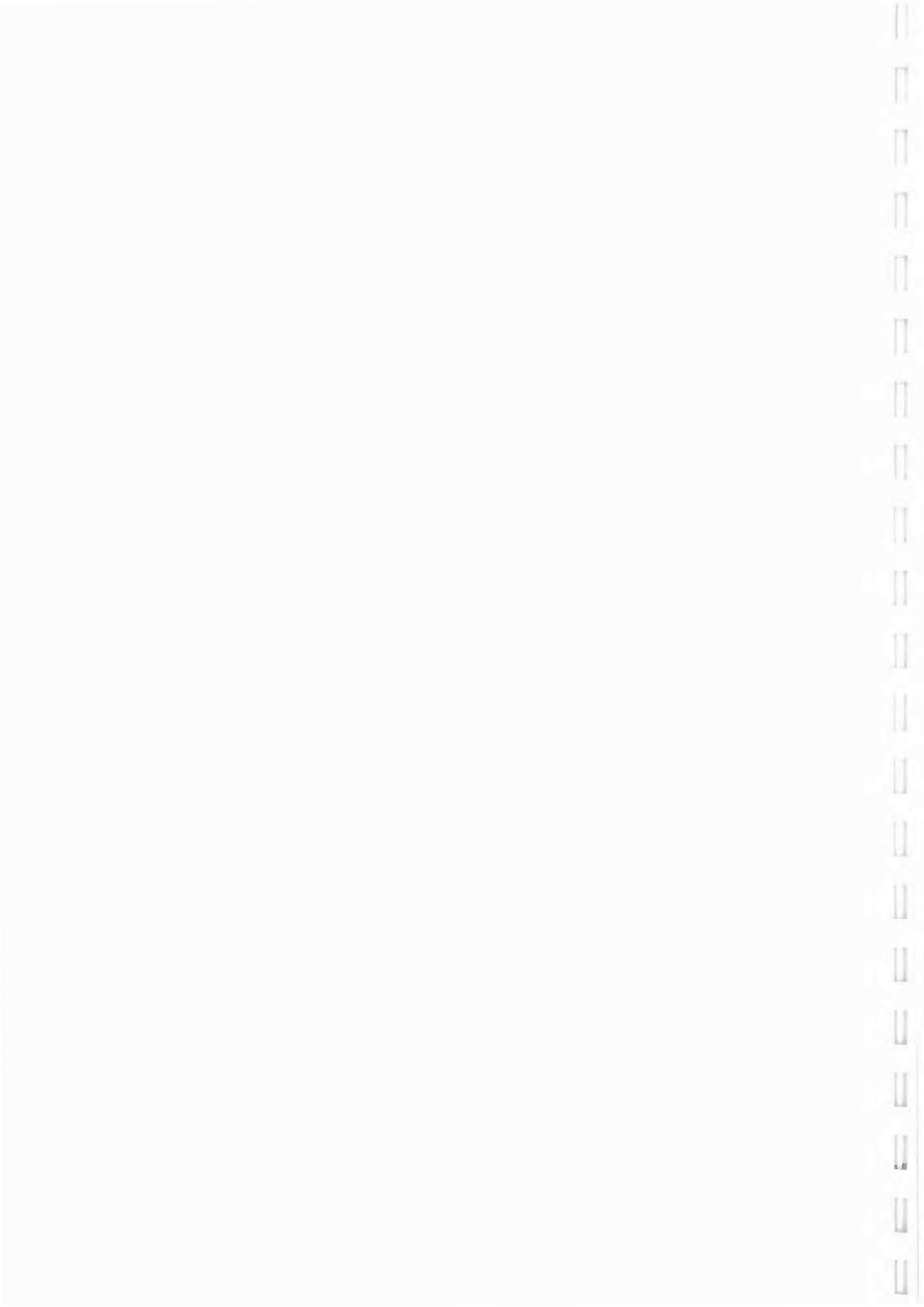


# OVERBERG DISTRICT MUNICIPALITY

## MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2015/2016 TO 2017/2018





ANNUAL BUDGET OF

# OVERBERG DISTRICT MUNICIPALITY

2015/16 TO 2017/18  
MEDIUM TERM REVENUE AND EXPENDITURE  
FORECASTS

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## Abbreviations and Acronyms

AMR	Automated Meter Reading	MTREF	Medium-term Revenue and Expenditure Framework
ASGISA	Accelerated and Shared Growth Initiative	NERSA	National Electricity Regulator South Africa
BPC	Budget Planning Committee	NGO	Non-Governmental organisations
CBD	Central Business District	NKPIs	National Key Performance Indicators
CFO	Chief Financial Officer	OHS	Occupational Health and Safety
MM	Municipal Manager	OP	Operational Plan
CPI	Consumer Price Index	PBO	Public Benefit Organisations
CRRF	Capital Replacement Reserve Fund	PGDS	Provincial Growth and Development Strategy
DBSA	Development Bank of South Africa	PHC	Provincial Health Care
DoRA	Division of Revenue Act	PMS	Performance Management System
DWA	Department of Water Affairs	PPE	Property Plant and Equipment
EE	Employment Equity	PPP	Public Private Partnership
EEDSM	Energy Efficiency Demand Side Management	PTIS	Public Transport Infrastructure System
EM	Executive Mayor	RG	Restructuring Grant
FBS	Free basic services	RSC	Regional Services Council
GAMAP	Generally Accepted Municipal Accounting Practice	SALGA	South African Local Government Association
GDP	Gross domestic product	SAPS	South African Police Service
GFS	Government Financial Statistics	SDBIP	Service Delivery Budget Implementation Plan
GRAP	General Recognised Accounting Practice	SMME	Small Micro and Medium Enterprises
HR	Human Resources		
HSRC	Human Science Research Council		
IDP	Integrated Development Strategy		
IT	Information Technology		
kl	kilolitre		
km	kilometre		
KPA	Key Performance Area		
KPI	Key Performance Indicator		
kW	kilowatt		
l	litre		
LED	Local Economic Development		
MBRR	Municipal Budget Reporting Regulations		
MEC	Member of the Executive Committee		
MFMA	Municipal Financial Management Act		
MIG	Municipal Infrastructure Grant		
MMC	Member of Mayoral Committee		
MPRA	Municipal Properties Rates Act		
MSA	Municipal Systems Act		
MTEF	Medium-term Expenditure Framework		





## **Part 1 – Annual Budget**

### **1.1 Mayor's Report**

Similar to last year, it is again with great relief and great pride in this municipality that I present the budget for the MTREF period 2015/16 to 2017/18 here today. In spite of a decrease in the Equitable Share amounting to R 3 882 000, we still managed to prepare a budget that is cash-backed. Although huge effort has been put into the budget preparation there are still areas of concern that need to be addressed. The main problem that we encounter is still the absence of an own revenue source for district municipalities. We as municipality hardly have any way to improve our own revenue position. As we all know there is movement from National Government to revise the equitable share formula, but unfortunately the equitable share replacing the former RSC levies is not part of this operation. In spite of all the negatives surrounding us, it is pleasing to be in a position that our budget for the MTREF period 2015/16 to 2017/18 complies with all the requirements set by National Treasury.

The financial position of the municipality is still very concerning and the rendering of basic core services are still under enormous pressure.

Furthermore the operational expenditure was cut as far as possible. To stay within this budget will require serious financial management and discipline. I do believe however with the correct guidance and the correct attitude from councilors, as well as staff members that we will be able to survive. If we can carry on like this and work together I believe that we can be proud of ourselves.

The equitable share over the MTREF period is decreasing and it is unfortunate that the National Government cannot see the need of the communities being serviced from the grant.

The only other alternative should the equitable share be insufficient is to find a sustainable and reliable source of own revenue for district municipalities. To date no such revenue source could be developed or implemented. We did however implement a fee for municipal health and fire brigade services to local municipalities for the approval of building plans. Although this is not a large amount of money it is a start to enable us to improve our own revenue sources.

If we look at the projection for the current financial year as well as the budget for the next three financial years it is obvious that although there is a net increase in cash flow, the available resources are still insufficient to ensure the future financial sustainability of the municipality. The results are as follows (see **Table 1 – Cash Projection**):

Description	MTREF 2015/2016 Budget (Draft)	MTREF 2015/2016 Budget (Final)	MTREF 2016/2017 Budget (Draft)	MTREF 2016/2017 Budget (Final)	MTREF 2017/2018 Budget (Draft)	MTREF 2017/2018 Budget (Final)
<b>Budgeted Surplus/-</b>						
<b>Deficit</b>	<b>-154 071</b>	<b>1 949 688</b>	<b>-2 643 070</b>	<b>-295 563</b>	<b>715 737</b>	<b>3 438 237</b>
<b>Less: Non-cash items</b>						
Depreciation	-1 919 040	-1 919 040	-1 577 150	-1 577 150	-1 579 519	-1 579 519
Increase Provision Post Retirement Health Care	-5 798 020	-5 798 020	-5 843 020	-5 843 020	-5 890 270	-5 890 270
Increase Provision Long Service Award	-748 200	-748 200	-759 700	-759 700	-773 875	-773 875
Leave Reserve Fund	-845 000	-845 000	-859 400	-859 400	-859 400	-859 400
<b>Less: Cash backed items</b>						
SETA	-280 000	-280 000	-300 000	-300 000	-300 000	-300 000
<b>Sub-total (Surplus/- Deficit)</b>	<b>-9 742 331</b>	<b>-7 638 572</b>	<b>-11 982 340</b>	<b>-9 634 833</b>	<b>-8 567 327</b>	<b>-5 984 827</b>
<b>Plus: Allocation to Capital Replacement Fund</b>	<b>3 100 000</b>	<b>3 100 000</b>	<b>5 120 000</b>	<b>5 120 000</b>	<b>1 840 000</b>	<b>1 840 000</b>
<b>Less: Allocation to Capital Expenditure from Capital Replacement Fund</b>	<b>-1 000 000</b>	<b>-629 470</b>	<b>-1 250 000</b>	<b>-1 000 000</b>	<b>-2 000 000</b>	<b>-554 300</b>
<b>Plus: (Expenditure not in Income &amp; Expenditure):</b>						
Redemption External Corrowing	146 330	146 330	160 680	160 680	176 200	176 200
Redemption Financial Leases	291 625	291 625	32 190	32 190	0	0
Long Service Award Payable (Excluding Roads)	670 000	670 000	683 500	683 500	690 000	690 000
Post Retirement Health Benefits Payable (Excluding Roads)	2 100 000	2 100 000	2 245 000	2 245 000	2 392 250	2 392 250
Leave Pay Outs (Excluding Roads)	200 000	200 000	200 000	200 000	200 000	200 000
Capital Expenditure	1 829 470	629 470	2 085 500	1 578 500	2 287 300	554 300
SETA spending	280 000	280 000	300 000	300 000	300 000	300 000
<b>Net cash -inflow/outflow</b>	<b>-2 124 906</b>	<b>-650 617</b>	<b>-2 425 490</b>	<b>-314 963</b>	<b>-2 801 577</b>	<b>-366 377</b>

Table 1 – Cash Projection

From the table it is obvious that the budget is cash-backed (Net Cash Inflow). There are however certain areas of serious concern that need to be addressed. Unfortunately the equitable share that we receive does not allow us to address all these areas. The main areas of concern are:

- The limited staff and equipment for the rendering of core functions. Especially the fire brigade and municipal health functions are under heavy pressure to deliver core functions at an acceptable level. Not only are they under-staffed, the equipment and vehicles of the fire brigade are old and outdated and are not in a satisfactory condition;
- The provision for repairs and maintenance is way below the norm. This may have a serious impact on the useful life of municipal assets. Unfortunately there is no possibility of additional provision at this stage; and
- The IT equipment of the municipality is old and outdated and will have to be upgraded in the near future.

The employee related costs are increasing year by year. Table 2 – Employee-related cost illustrates the percentages of employee-related costs compared to total operational expenditure:



Description	Audited Outcome 2012/2013 R 000	Audited Outcome 2013/2014 R 000	Adjustment Budget 2014/2015 R 000	MTREF Budget 2015/2016 R 000	MTREF Budget 2016/2017 R 000	MTREF Budget 2017/2018 R 000
Employee related cost	65 871	72 505	63 381	70 204	73 034	78 770
Total expenditure	108 384	122 441	127 921	146 651	144 008	150 262
% of Employee related costs	60.8%	59.2%	49.5%	47.9%	50.7%	52.4%

Table 2 – Employee-related cost

The Director: Community Services will also be appointed in the 2015/2016 financial year.

District municipalities are almost entirely dependent on the grants they receive to fund their expenditure. **Table 3 – Government Grants** clearly illustrate the dependency of the municipality on government grants.

Description	2011/2012 Actual (R 000)	2012/2013 Actual (R 000)	2013/2014 Actual (R 000)	2014/2015 Adjusted Budget (R 000)	2015/2016 MTREF Budget (R 000)	2016/2017 MTREF Budget (R 000)	2017/2018 MTREF Budget (R 000)
Own Revenue Sources	18 329	22 007	18 220	19 130	28 618	30 400	28 399
Government Grant and Subsidies	81 540	88 328	101 746	106 050	116 083	113 903	118 425
Total Revenue	99 869	110 335	119 966	125 180	144 701	144 303	146 824

Table 3 – Governmental Grants

As can be seen from the above table, government grants represent by far the biggest part of total revenue. It is also a fact that there are no significant other sources of revenue for district municipalities except for those district municipalities that operate water or sanitation schemes on behalf of the local municipalities within their area. It is therefore of utmost importance for us to keep expenditure levels within our anticipated revenue.

Furthermore, the capital expenditure budgeted for, will have to be funded from own revenue as the municipality is unable to get external loans from financial institutions, because of the doubtful financial position of the municipality. During the past few financial years' capital expenditure had to be limited to the absolute minimum. Fortunately the cash flow situation has improved to the extent that we can at least make provision for some capital expenditure over the MTREF period.



As mentioned above these are not huge amounts, but at least it is a positive step in the right direction.

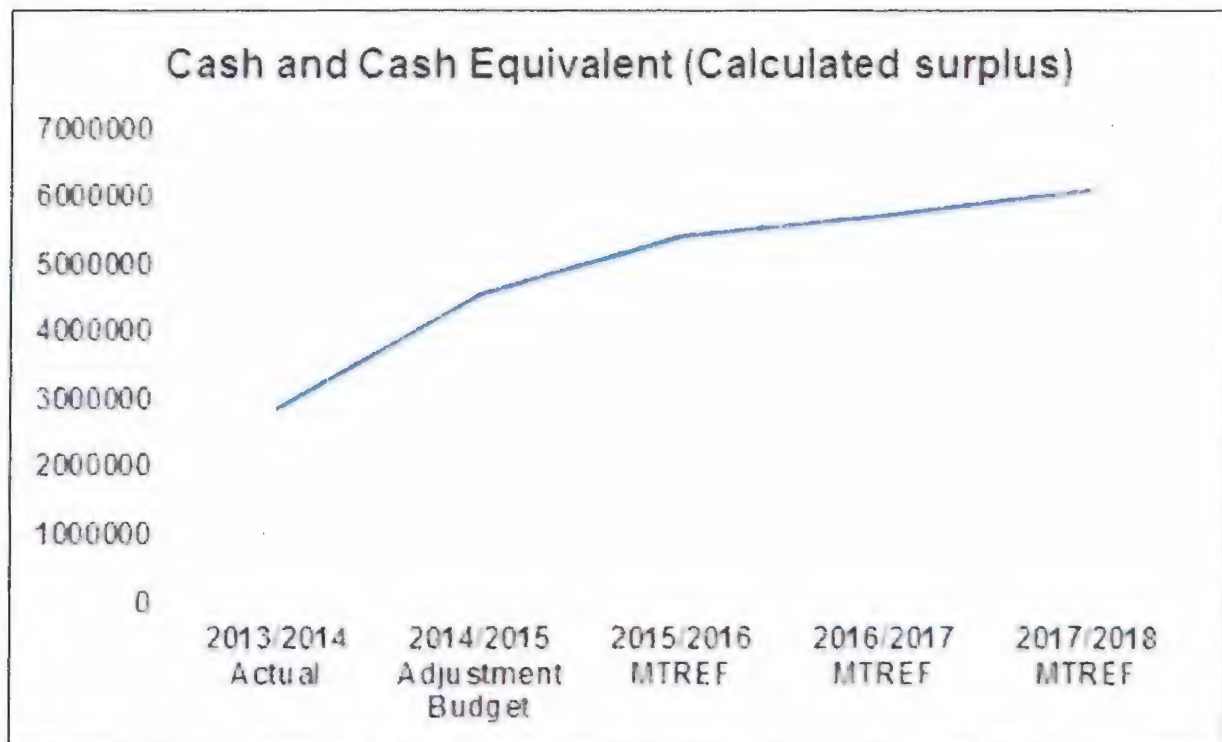
Proposed capital expenditure for the MTREF period is as follows (see **Table 4 – MTREF Capital Expenditure**):

Description	Audited Outcome 2012/2013 R 000	Audited Outcome 2013/2014 R 000	Adjustment Budget 2014/2015 R 000	MTREF Budget 2015/2016 R 000	MTREF Budget 2016/2017 R 000	MTREF Budget 2017/2018 R 000
<b>Total Capital Expenditure</b>	<b>1 445</b>	<b>2 635</b>	<b>1 639</b>	<b>629</b>	<b>1 579</b>	<b>554</b>
<b>Funding:</b>						
Borrowing	0	0	0	0	0	0
Internally generated funds	1 445	2 635	1 639	629	1 579	554
<b>Total Capital Funding</b>	<b>1 445</b>	<b>2 635</b>	<b>1 639</b>	<b>629</b>	<b>1 579</b>	<b>554</b>

**Table 4 – MTREF Capital Expenditure**

Although there is an improvement in the cash flow position of the municipality we are still experiencing the consequences of some poor financial management in the past. This will have a hampering effect on the performance of core functions for the near future. In this budget for the MTREF period, expenditure had to be cut to the bare minimum to stay within our limited revenue resources. The situation however remains that there are no reserves available to cover unforeseen emergencies or incidents. The delivery of core functions and services are still under immense pressure. It will however take a long time to recover from the accumulated deficit inherited by the current Council. If, however we could find additional sources of revenue, the situation could improve significantly over a much shorter period. This is essential to deliver quality services to the community.

The net cash and cash equivalents (calculated surplus) for the MTREF period are as follows (**Diagram 1 – Cash and Cash Equivalents**):



**Diagram 1 – Cash and Cash Equivalents**

It is quite obvious that there is a positive movement towards the end of the MTREF period.

I do believe that with strong and dedicated financial management and discipline, we would be able to improve the financial position of the municipality to make it sustainable and capable of delivering its core function at an acceptable level.

**Recommendation:**

The Council of Overberg District Municipality, acting in terms of Section 24 of the Municipal Finance Management Act, (Act 56 of 2003) approves and adopts:

- 1.1. The annual budget of the municipality for the financial year 2015/16 and the multi-year and single-year capital appropriations as set out in the following tables:
  - 1.1.1. Budgeted Financial Performance (revenue and expenditure by standard classification) as contained in Table 13 on page 17;
  - 1.1.2. Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained in Table 14 on page 18;
  - 1.1.3. Budgeted Financial Performance (revenue by source and expenditure by type) as contained in Table 15 on page 19; and
  - 1.1.4. Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source as contained in Table 16 on page 20.

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- 1.2. The financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are approved as set out in the following tables:
  - 1.2.1. Budgeted Financial Position as contained in Table 17 on page 21;
  - 1.2.2. Budgeted Cash Flows as contained in Table 18 on page 22;
  - 1.2.3. Cash-backed reserves and accumulated surplus reconciliation as contained in Table 19 on page 23; and
  - 1.2.4. Asset management as contained in Table 20 on page 24.
2. The Council of Overberg District Municipality, acting in terms of Section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect from 1 July 2015 the tariffs for all services, as set out in Annexure B.

## 1.2 Executive Summary

### Introduction

The municipality made good progress in recent years with regard to the budgeting procedures and ensuring that budgets are prepared in line with GRAP and National Treasury Budget Regulations.

National Treasury's MFMA Circular No. 75 dated 9 March 2015 was mainly used to guide the compilation of the 2015/16 MTREF. Some of the key challenges faced by the municipality when compiling the budget were:

- The ongoing difficulties in the national and local economy;
- The need to prioritise projects and expenditure within the financial means of the municipality;
- The continued increases in the cost to provide services. Continuous high tariff increases are not sustainable - as there will be a point where services will no-longer be affordable;
- Wage increases for municipal staff that continue to exceed consumer inflation, as well as the need to fill critical vacancies;
- SCOA implementation;
- Affordability of capital projects; and
- Availability of affordable capital/borrowing.

The financial sustainability of the municipality is currently in serious doubt and urgent intervention from other role players within provincial and national government is needed to ensure that Overberg District Municipality remains a going concern.

### Vote Structure

A vote is one of the main segments of a budget. The structure is for reporting requirements and links the accounting performance both to the IDP and to the responsible officials. The high level structure included in the budget documentation is shown in **Table 5 – Vote structure** below.



VOTE NAME	VOTE HOLDER	SUB-VOTE NAME	SUB-VOTE HOLDER	DEPT
Municipal Manager	Municipal Manager	Council Expenditure	Municipal Manager	2001
		Executive Services	Municipal Manager	2002
		Grants and Donations	Municipal Manager	2003
		Management Support	Municipal Manager	2004
		Internal Audit	Manager: Internal Audit Services	2006
		Shared Services	Performance Management Officer	2023
Management Services	Director: Management Services/CFO	Record Management	Head: Record Management	2005
		Human Resources	Manager: Human Resources	2007
		Supply Chain Management	Head: Supply Chain Management	2008
		Finance: Income, Expenditure & IT	Head: Income, Expenditure & IT	2009
		Performance Management	Performance Management Officer	2010
		Administration	Senior Administrative Officer	2011
		Buildings	Senior Administrative Officer	2012
		Financial Services	Manager: Financial Services	2013
		Planning Services	Manager: IDP/LED	2016
		Grants ex National Government	Director: Management Services/CFO	2018
		Grants ex Provincial Government	Director: Management Services/CFO	2018
		Finance Management Grant	Manager: Financial Services	2021
Community Services	Director: Community Services	Fire Brigade	Services	2031
		Disaster Management	Head: Disaster Management and Fire	2032
		Municipal Health	Head: Municipal Health	2033
		Environmental Health	Head: Environmental Management	2039
		Karwyderskraal	Head: Environmental Management	2042
		Dennehof Resort	Head: Resorts	2044
		Die Dam Resort	Head: Resorts	2045
		Uitenkralsmond Resort	Head: Resorts	2046
		Roads: Main & Divisional	Head: Roads	2501
		Roads: Indirect Account	Head: Roads	2503
		Roads: Plant Account	Head: Roads	2505

Table 5 – Vote structure

### 1.3 Operating Revenue Framework

The following budget principles and guidelines directly informed the compilation of the 2015/16 MTREF:

- The 2014/15 Adjustments Budget priorities and targets, as well as the base line allocations contained in that Adjustments Budget were adopted as the upper limits for the new baselines for the 2015/16 annual budget;
- Tariff increases should be affordable and should generally not exceed inflation as measured by the CPI. This however presents a great challenge to the municipality that is in need of higher than CPI adjustments in order to raise internal revenue sources. However, higher than CPI adjustments become counter-productive, as it only increases the risk of non-payment by users; and
- There will be no budget allocated to national and provincial funded projects unless the necessary grants to the municipality are reflected in the national and provincial budget and have been gazetted as required by the annual Division of Revenue Act.

In view of the aforementioned, **Table 6 – Consolidated Overview of the 2015/16 MTREF** is a consolidated overview of the proposed 2015/16 Medium-term Revenue and Expenditure Framework.

Description	Adjustment Budget 2014/2015 R 000	MTREF Budget 2015/2016 R 000	MTREF Budget 2016/2017 R 000	MTREF Budget 2017/2018 R 000
Total Operating Revenue	125 180	144 701	144 303	146 824
Total Operating Expenditure	127 921	146 651	144 008	150 262
Surplus/(Deficit) for the year	(2 741)	(1 950)	296	(3 438)
Calculated surplus/(Deficit) (excluding profit on sale of property)	(3 440)	(5 050)	(4 824)	(5 278)
Cash inflow	1 697	851	315	366
Total Capital Expenditure	1 639	629	1 579	554

Table 6 – Consolidated Overview of the 2015/16 MTREF

Table 7 – Summary of revenue classified by main revenue source is a summary of the 2015/16 MTREF (classified by main revenue source):

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Revenue By Source</b>									
Service charges - refuse revenue	1 787	-	-	-	-	-	-	-	-
Service charges - other	385	621	648	648	648	648	620	455	479
Rental of facilities and equipment	10 516	11 145	10 718	11 162	11 162	11 162	11 814	11 955	12 598
Interest earned - external investments	336	485	1 290	500	1 000	1 000	1 000	1 000	1 000
Interest earned - outstanding debtors	3	4	5	4	4	4	4	0	0
Dividends received	3	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-
Licences and permits	10	45	44	49	49	49	24	26	26
Agency services	2 936	3 873	4 439	4 873	4 611	4 611	6 203	5 918	6 316
Transfers recognised - operational	31 540	88 328	101 746	95 423	106 050	106 050	116 023	113 903	118 425
Other revenue	2 302	5 218	620	412	958	958	5 793	5 926	6 150
Gains on disposal of PPE	-	616	407	850	697	697	3 100	5 120	1 840
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>99 669</b>	<b>110 335</b>	<b>119 966</b>	<b>113 921</b>	<b>125 180</b>	<b>125 180</b>	<b>144 701</b>	<b>144 303</b>	<b>146 824</b>

Table 7 – Summary of revenue classified by main source



**Table 8 - Summary of revenue classified by municipal vote** is a summary 2015/16 MTREF (classified by municipal vote):

Vote Description R thousand	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Revenue by Vote</b>									
Vote 1 - Municipal Manager	1 262	4 491	4 508	5 723	5 308	5 308	10 390	12 235	9 472
Vote 2 - Management Services	49 991	52 351	53 019	55 258	58 605	58 605	58 225	58 759	59 492
Vote 3 - Community Services	48 616	53 493	62 442	52 942	51 267	51 267	78 086	73 312	77 850
<b>Total Revenue by Vote</b>	<b>99 869</b>	<b>110 335</b>	<b>119 969</b>	<b>113 921</b>	<b>125 180</b>	<b>125 180</b>	<b>144 701</b>	<b>144 303</b>	<b>146 824</b>

**Table 8 – Summary of revenue classified by municipal vote**

## 1.4 Operating Expenditure Framework

The Municipality's expenditure framework for the 2015/16 budget and MTREF is informed by the following:

- Guidance provided by National Treasury in Circular 75 dated 9 March 2015;
- Balanced budget constraint (operating expenditure should not exceed operating revenue) unless there are existing uncommitted cash-backed reserves to fund any deficit;
- Funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA;
- The capital programme is aligned to the asset renewal strategy and backlog eradication plan;
- Operational gains and efficiencies will be directed to funding the capital budget and other core services; and
- Limitation on tariff increases.

**Table 9 - Summary of operating expenditure by standard classification item** is a high level summary of the 2014/15 budget and MTREF (classified per main type of operating expenditure):

Description R thousand	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Expenditure By Type</b>									
Employee related costs	50 870	65 871	72 505	63 417	63 331	63 381	70 204	73 034	78 770
Remuneration of councillors	4 205	3 979	5 144	5 038	5 073	5 076	5 322	5 614	5 923
Debt impairment	653	753	330	—	—	—	—	—	—
Depreciation & asset impairment	5 033	2 447	2 657	1 997	1 952	1 952	1 919	1 577	1 580
Finance charges	1 131	1 392	881	141	145	145	96	82	67
Bulk purchases	—	—	—	—	—	—	—	—	—
Other materials	15 886	—	—	—	—	—	—	—	—
Contracted services	774	256	126	—	503	503	4 225	4 225	4 225
Transfers and grants	12	—	—	—	150	150	—	—	—
Other expenditure	28 582	33 025	40 818	46 376	56 711	56 711	64 886	58 476	59 668
Loss on disposal of PPE	—	641	—	—	—	—	—	—	—
<b>Total Expenditure</b>	<b>107 126</b>	<b>108 364</b>	<b>122 441</b>	<b>116 967</b>	<b>127 921</b>	<b>127 921</b>	<b>146 651</b>	<b>144 086</b>	<b>150 262</b>

**Table 9 – Summary of operating expenditure by standard classification item**

The budgeted allocation for employee-related costs for the 2015/16 financial year totals R 70.2 million, which equals 47.9% of the total operating expenditure. These percentages increase to 50.7% and 52.4% in the 2 outer years of the MTREF period respectively.

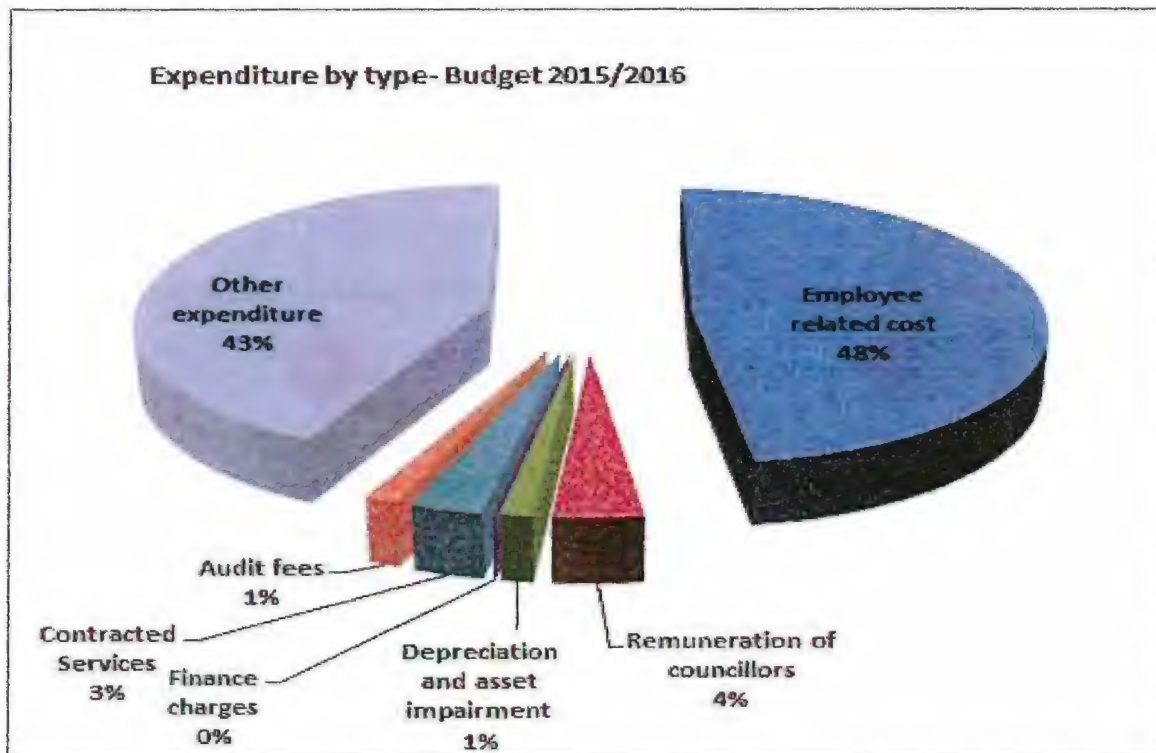


The cost associated with the remuneration of councillors is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The most recent proclamation in this regard has been taken into account in compiling the Municipality's budget.

National Treasury is introducing a new Chart of Accounts and additional expenditure line- items in the budget. One of these line- items is "Other materials". Other materials comprise of amongst others the purchase of fuel, diesel, materials for maintenance, cleaning materials and chemicals. This group of expenditure has been identified in order to measure sustainability of the Municipality's infrastructure.

Other expenditure comprises various line items relating to the daily operations of the municipality, with the roads function contribution being the bulk of the expenditure.

**Diagram 2 - Main operational expenditure categories** for the 2015/16 financial year gives a breakdown of the main expenditure categories for the 2015/16 financial year:



**Diagram 2 - Main operational expenditure categories**

#### 1.4.1 Priority given to repairs and maintenance

Aligned to the priority given to preserving and maintaining the Municipality's current infrastructure, the 2015/16 budget and MTREF allocates a large portion of its operating budget to repairs and maintenance.

**Table 10 – Repairs and maintenance per asset class** provides a breakdown of the repairs and maintenance in relation to asset class:

Description R thousand	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	10 306	3 371	8 614	13 646	22 349	22 349	32 554	27 569	28 944
Infrastructure - Road transport	10 305	3 371	8 614	13 646	22 349	22 349	32 554	27 569	28 944
Roads, Pavements & Bridges	10 305	3 371	8 614	13 646	22 349	22 349	32 554	27 569	28 944
Infrastructure - Other	1	-	-	-	-	-	-	-	-
Waste Management	1	-	-	-	-	-	-	-	-
<b>Community</b>	312	272	461	337	337	337	649	615	583
Swimming pools	14	12	-	8	8	8	8	-	-
Recreational facilities	298	260	461	329	329	329	641	615	583
<b>Other assets</b>	5 248	4 139	4 313	4 162	3 812	3 812	2 112	1 696	1 704
General vehicles	4 405	2 309	2 410	3 352	1 983	1 983	165	135	182
Specialised vehicles	-	851	800	-	800	800	1 150	950	950
Furniture and other office equipment	331	597	706	296	387	387	577	363	372
Civic Land and Buildings	512	382	397	524	582	582	200	200	200
<b>Total Repairs and Maintenance Expenditure</b>	<b>15 846</b>	<b>7 762</b>	<b>13 388</b>	<b>18 145</b>	<b>26 499</b>	<b>26 499</b>	<b>35 313</b>	<b>29 382</b>	<b>31 231</b>

**Table 10 – Repairs and maintenance per asset class**

## 1.5 Capital expenditure

The capital budget below is an indication of what is affordable at this stage and does not necessarily reflect what is required to deliver services of high quality.

**Table 11 – 2015/2016 Medium-term capital budget per vote** provides a breakdown of budgeted capital expenditure by vote:

Vote Description R thousand	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Capital expenditure - Vote</b>									
<b>Multi-year expenditure to be appropriated</b>									
Vote 1 - Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 2 - Management Services	-	-	-	-	-	-	-	-	-
Vote 3 - Community Services	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Single-year expenditure to be appropriated</b>									
Vote 1 - Municipal Manager	-	1	34	20	59	59	20	15	15
Vote 2 - Management Services	79	404	730	150	237	287	201	696	144
Vote 3 - Community Services	352	1 040	1 870	597	1 293	1 293	403	568	395
<b>Capital single-year expenditure sub-total</b>	<b>328</b>	<b>1 445</b>	<b>2 635</b>	<b>767</b>	<b>1 639</b>	<b>1 639</b>	<b>629</b>	<b>1 579</b>	<b>554</b>
<b>Total Capital Expenditure - Vote</b>	<b>328</b>	<b>1 445</b>	<b>2 635</b>	<b>767</b>	<b>1 639</b>	<b>1 639</b>	<b>629</b>	<b>1 579</b>	<b>554</b>

**Table 11 – 2015/2016 Medium-term capital budget per vote**

## 1.6 Annual Budget Tables – Parent Municipality

The following sections present the ten main budget tables (only nine applicable to ODM) as required in terms of Section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2015/16 budget and MTREF to be approved by the Council. Each table is accompanied by *explanatory notes*.

- Table 12 – MBRR Table A1 – Budget Summary;
- Table 13 – MBRR Table A2 – Budgeted Financial Performance (revenue and expenditure by standard classification);
- Table 14 – MBRR Table A3 – Budgeted Financial Performance (revenue and expenditure by municipal vote);
- Table 15 – MBRR Table A4 – Budgeted Financial Performance (revenue and expenditure);
- Table 16 – MBRR Table A5 – Budgeted Capital Expenditure by vote, standard classification and funding source;
- Table 17 – MBRR Table A6 – Budgeted Financial Position;
- Table 18 – MBRR Table A7 – Budgeted Cash Flow Statement; and
- Table 19 – MBRR Table A8 – Cash-backed Reserves/Accumulated Surplus Reconciliation;
- Table 20 – MBRR Table A9 – Asset Management.



Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	2 172	621	646	646	648	648	680	455	479
Investment revenue	338	485	1 290	500	1 000	1 000	1 000	1 000	1 000
Transfers recognised - operational	81 540	88 328	101 746	95 423	106 050	106 050	116 083	113 903	118 425
Other own revenue	15 820	20 901	16 284	17 350	17 482	17 482	26 939	28 946	26 920
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>99 869</b>	<b>110 335</b>	<b>119 966</b>	<b>113 921</b>	<b>125 180</b>	<b>125 180</b>	<b>144 701</b>	<b>144 303</b>	<b>145 824</b>
Employee costs	50 670	65 871	72 505	63 417	63 381	63 381	70 204	73 034	78 770
Remuneration of councillors	4 205	3 979	5 144	5 036	5 078	5 078	5 322	5 614	5 923
Depreciation & asset impairment	5 033	2 447	2 657	1 997	1 952	1 952	1 919	1 577	1 580
Finance charges	1 131	1 392	861	141	145	145	96	82	67
Materials and bulk purchases	15 866	-	-	-	-	-	-	-	-
Transfers and grants	12	-	-	-	150	150	120	-	-
Other expenditure	30 008	34 372	40 863	46 052	56 780	56 780	68 991	63 701	63 923
<b>Total Expenditure</b>	<b>107 126</b>	<b>108 061</b>	<b>122 830</b>	<b>116 642</b>	<b>127 487</b>	<b>127 487</b>	<b>146 651</b>	<b>144 008</b>	<b>150 262</b>
<b>Surplus/(Deficit)</b>	<b>(7 257)</b>	<b>2 274</b>	<b>(2 864)</b>	<b>(2 721)</b>	<b>(2 307)</b>	<b>(2 307)</b>	<b>(1 950)</b>	<b>296</b>	<b>(3 438)</b>
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Contributions recognised - capital & contributed a	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(7 257)</b>	<b>2 274</b>	<b>(2 864)</b>	<b>(2 721)</b>	<b>(2 307)</b>	<b>(2 307)</b>	<b>(1 950)</b>	<b>296</b>	<b>(3 438)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(7 257)</b>	<b>2 274</b>	<b>(2 864)</b>	<b>(2 721)</b>	<b>(2 307)</b>	<b>(2 307)</b>	<b>(1 950)</b>	<b>296</b>	<b>(3 438)</b>
<b>Capital expenditure &amp; funds sources</b>									
Capital expenditure	328	1 445	2 635	767	1 639	1 639	629	1 579	554
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	328	1 445	2 635	767	1 639	1 639	629	1 579	554
<b>Total sources of capital funds</b>	<b>328</b>	<b>1 445</b>	<b>2 635</b>	<b>767</b>	<b>1 639</b>	<b>1 639</b>	<b>629</b>	<b>1 579</b>	<b>554</b>
<b>Financial position</b>									
Total current assets	5 710	17 194	17 902	9 025	7 436	7 436	8 287	8 602	8 968
Total non current assets	44 837	42 328	42 222	42 679	41 909	41 909	40 620	40 621	39 596
Total current liabilities	16 013	20 417	19 644	10 858	12 326	12 326	11 870	11 854	11 854
Total non current liabilities	57 810	60 322	63 972	69 032	63 451	63 451	67 888	72 045	76 110
Community wealth/Equity	(23 276)	(21 217)	(23 692)	(28 186)	(26 432)	(26 432)	(30 852)	(34 676)	(39 400)
<b>Cash flows</b>									
Net cash from (used) operating	(1 517)	14 484	3 237	1 042	3 469	3 469	(1 182)	(3 034)	(743)
Net cash from (used) investing	(328)	617	12	83	(942)	(942)	2 471	3 542	1 286
Net cash from (used) financing	(1 553)	(646)	(1 027)	(786)	(831)	(831)	(438)	(193)	(176)
<b>Cash/cash equivalents at the year end</b>	<b>(1 968)</b>	<b>12 487</b>	<b>14 710</b>	<b>3 609</b>	<b>4 555</b>	<b>4 555</b>	<b>5 406</b>	<b>5 721</b>	<b>6 087</b>
<b>Cash backing/surplus reconciliation</b>									
Cash and investments available	(1 638)	12 487	14 710	3 609	4 555	4 555	5 406	5 721	6 087
Application of cash and investments	3 966	12 173	11 044	2 693	2 270	2 270	2 270	2 270	2 270
<b>Balance - surplus (shortfall)</b>	<b>(5 604)</b>	<b>315</b>	<b>3 666</b>	<b>916</b>	<b>2 285</b>	<b>2 285</b>	<b>3 136</b>	<b>3 451</b>	<b>3 817</b>
<b>Asset management</b>									
Asset register summary (WVD)	344	343	386	307	306	386	386	386	386
Depreciation & asset impairment	5 033	2 447	2 657	1 997	1 952	1 952	1 919	1 577	1 580
Renewal of Existing Assets	-	-	1 025	285	1 058	1 058	-	610	220
Repairs and Maintenance	15 866	7 782	13 388	18 145	26 499	26 499	35 315	29 882	31 231
<b>Free services</b>									
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-
<b>Households below minimum service level</b>									
Water:	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-

Table 12 MBRR Table A1 - Budget Summary

**Explanatory notes to MBRR Table A1 - Budget Summary:**

1. Table A1 is a budget summary and provides a concise overview of the Municipality's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
2. The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.
3. Financial management reforms emphasise the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:
  - a. The operating surplus/deficit;
  - b. Capital expenditure is balanced by capital funding sources, of which
    - i. Transfers recognised are reflected on the Financial Performance Budget;
    - ii. Borrowing is incorporated in the net cash from financing on the Cash Flow Budget; and
    - iii. Internally generated funds are financed from a combination of the current operating surplus and accumulated cash-backed surpluses from previous years. The amount is incorporated in the Net cash from investing on the Cash Flow Budget.
4. The Cash backing/surplus reconciliation shows that the budget will be cash backed for the entire MTREF period.



Standard Classification Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>									
<b>Revenue - Standard</b>									
Governance and administration	51 154	58 780	57 451	60 854	63 788	63 788	68 485	70 851	68 813
Executive and council	1 262	4 491	4 508	5 723	5 308	5 308	10 390	12 233	9 472
Budget and treasury office	49 203	52 273	52 930	55 114	58 482	58 482	59 076	59 593	59 321
Corporate services	1 634	15	16	18	18	18	19	21	21
Community and public safety	11 189	12 091	11 679	12 124	12 124	12 124	12 828	12 762	13 521
Community and social services	5	—	—	—	—	—	—	—	—
Sport and recreation	11 032	11 885	11 441	11 913	11 913	11 913	12 606	12 524	13 183
Public safety	52	123	123	86	86	86	92	93	183
Housing	—	—	—	—	—	—	—	—	—
Health	99	103	115	125	125	125	130	140	151
Economic and environmental services	35 735	41 449	50 825	40 943	48 765	48 765	59 164	56 465	60 265
Planning and development	—	—	—	—	—	—	—	—	—
Road transport	35 696	41 370	50 780	40 921	48 743	48 743	59 140	56 439	60 239
Environmental protection	40	79	45	22	22	22	24	25	26
Trading services	1 790	16	11	—	503	503	4 225	4 225	4 225
Electricity	—	—	—	—	—	—	—	—	—
Water	—	—	—	—	—	—	—	—	—
Waste water management	—	—	—	—	—	—	—	—	—
Waste management	1 790	16	11	—	503	503	4 225	4 225	4 225
Other	—	—	—	—	—	—	—	—	—
<b>Total Revenue - Standard</b>	<b>99 889</b>	<b>110 335</b>	<b>119 966</b>	<b>113 921</b>	<b>125 180</b>	<b>125 180</b>	<b>144 701</b>	<b>144 303</b>	<b>146 824</b>
<b>Expenditure - Standard</b>									
Governance and administration	29 774	28 284	30 886	32 878	35 020	35 020	36 947	36 850	37 388
Executive and council	9 559	8 479	11 483	10 398	11 370	11 370	14 516	14 978	15 779
Budget and treasury office	14 449	13 272	13 248	13 942	16 657	16 657	15 328	14 607	14 634
Corporate services	5 766	6 533	6 155	8 538	6 993	6 993	7 103	7 264	6 973
Community and public safety	27 775	24 963	27 001	28 840	29 084	29 084	31 273	30 528	31 615
Community and social services	567	—	—	—	—	—	—	—	—
Sport and recreation	12 148	10 189	10 524	10 693	10 867	10 867	11 833	10 057	10 180
Public safety	14 981	14 671	16 382	18 022	18 092	18 092	19 510	20 330	21 285
Housing	—	—	—	—	—	—	—	—	—
Health	99	103	115	125	125	125	130	140	151
Economic and environmental services	47 110	53 219	63 074	54 999	63 019	63 019	73 983	72 101	76 730
Planning and development	2 282	1 148	992	1 254	1 304	1 304	1 346	1 433	1 491
Road transport	35 696	41 370	50 780	40 921	48 743	48 743	59 140	56 439	60 239
Environmental protection	9 132	10 702	11 302	12 824	12 973	12 973	13 417	14 226	15 000
Trading services	2 467	1 897	1 480	248	797	797	4 528	4 529	4 530
Electricity	—	—	—	—	—	—	—	—	—
Water	—	—	—	—	—	—	—	—	—
Waste water management	—	—	—	—	—	—	—	—	—
Waste management	2 467	1 897	1 480	248	797	797	4 528	4 529	4 530
Other	—	—	—	—	—	—	—	—	—
<b>Total Expenditure - Standard</b>	<b>107 126</b>	<b>108 364</b>	<b>122 441</b>	<b>116 966</b>	<b>127 921</b>	<b>127 921</b>	<b>146 631</b>	<b>144 008</b>	<b>150 262</b>
<b>Surplus/(Deficit) for the year</b>	<b>(7 237)</b>	<b>1 972</b>	<b>(2 475)</b>	<b>(3 045)</b>	<b>(2 741)</b>	<b>(2 741)</b>	<b>(1 930)</b>	<b>296</b>	<b>(3 438)</b>

Table 13 MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

**Explanatory notes to MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)**

1. Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas, which enables the National Treasury to compile 'whole of government' reports.
2. Note that as a general principle the revenues for the Trading Services should exceed their expenditures.

Vote Description R thousand	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Revenue by Vote</b>									
Vote 1 - Municipal Manager	1 262	4 491	4 506	5 723	5 308	5 308	10 390	12 233	9 472
Vote 2 - Management Services	49 691	52 351	53 019	55 256	58 605	58 605	58 225	58 758	59 492
Vote 3 - Community Services	48 616	53 493	62 442	52 942	61 267	61 267	76 086	73 312	77 880
<b>Total Revenue by Vote</b>	<b>99 869</b>	<b>110 335</b>	<b>119 966</b>	<b>113 921</b>	<b>125 180</b>	<b>125 180</b>	<b>144 701</b>	<b>144 303</b>	<b>146 824</b>
<b>Expenditure by Vote to be appropriated</b>									
Vote 1 - Municipal Manager	8 487	8 479	11 483	12 042	11 373	11 373	14 516	14 978	15 779
Vote 2 - Management Services	23 496	21 015	20 480	22 180	25 042	25 042	23 870	23 404	23 206
Vote 3 - Community Services	75 140	78 670	90 478	82 745	91 506	91 506	108 265	105 626	111 277
<b>Total Expenditure by Vote</b>	<b>107 123</b>	<b>108 164</b>	<b>122 441</b>	<b>116 966</b>	<b>127 921</b>	<b>127 921</b>	<b>146 651</b>	<b>144 008</b>	<b>150 262</b>
<b>Surplus(Deficit) for the year</b>	<b>(7 257)</b>	<b>1 972</b>	<b>(2 475)</b>	<b>(3 045)</b>	<b>(2 741)</b>	<b>(2 741)</b>	<b>(1 950)</b>	<b>296</b>	<b>(3 438)</b>

**Table 14 MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)**

**Explanatory notes to MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)**

1. Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organisational structure of the Municipality. This means it is possible to present the operating surplus or deficit of a vote.



Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Revenue By Source</b>									
Property rates	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 787	-	-	-	-	-	-	-	-
Service charges - other	395	621	646	646	646	643	680	455	479
Rental of facilities and equipment	10 516	11 145	10 718	11 162	11 162	11 162	11 814	11 955	12 588
Interest earned - external investments	338	465	1 290	500	1 000	1 000	1 000	1 000	1 000
Interest earned - outstanding debtors	3	4	5	4	4	4	4	0	0
Dividends received	3	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-
Licences and permits	10	45	44	49	46	49	24	28	26
Agency services	2 956	3 873	4 489	4 873	4 611	4 611	6 203	5 918	6 316
Transfers recognised - operational	81 540	88 328	101 746	95 423	106 050	106 050	116 083	113 905	118 425
Other revenue	2 302	5 210	620	412	968	953	5 753	5 926	6 150
Gains on disposal of PPE	-	616	407	850	697	697	3 100	5 120	1 340
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>99 869</b>	<b>110 335</b>	<b>119 966</b>	<b>113 921</b>	<b>125 180</b>	<b>125 180</b>	<b>144 701</b>	<b>144 303</b>	<b>146 824</b>
<b>Expenditure By Type</b>									
Employee related costs	50 870	65 871	72 505	63 417	63 381	63 381	70 204	73 034	78 770
Remuneration of councillors	4 205	3 979	5 144	5 036	5 078	5 078	5 322	5 614	5 923
Debt impairment	653	753	330	-	-	-	-	-	-
Depreciation & asset impairment	5 033	2 447	2 657	1 997	1 952	1 952	1 919	1 577	1 580
Finance charges	1 131	1 392	261	141	145	145	55	82	67
Build purchases	-	-	-	-	-	-	-	-	-
Other materials	15 968	-	-	-	-	-	-	-	-
Contracted services	774	256	126	-	503	503	4 225	4 225	4 225
Transfers and grants	12	-	-	-	150	150	120	-	-
Other expenditure	28 582	33 025	40 818	46 375	56 711	56 711	64 766	59 476	59 655
Loss on disposal of PPE	-	641	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>107 126</b>	<b>108 364</b>	<b>122 441</b>	<b>116 967</b>	<b>127 921</b>	<b>127 921</b>	<b>146 651</b>	<b>144 008</b>	<b>150 262</b>
<b>Surplus/(Deficit)</b>	<b>(7 257)</b>	<b>1 972</b>	<b>(2 475)</b>	<b>(3 045)</b>	<b>(2 741)</b>	<b>(2 741)</b>	<b>(1 950)</b>	<b>296</b>	<b>(3 438)</b>
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(7 257)</b>	<b>1 972</b>	<b>(2 475)</b>	<b>(3 045)</b>	<b>(2 741)</b>	<b>(2 741)</b>	<b>(1 950)</b>	<b>296</b>	<b>(3 438)</b>
Taxation	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>(7 257)</b>	<b>1 972</b>	<b>(2 475)</b>	<b>(3 045)</b>	<b>(2 741)</b>	<b>(2 741)</b>	<b>(1 950)</b>	<b>296</b>	<b>(3 438)</b>
Attributable to minorities	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(7 257)</b>	<b>1 972</b>	<b>(2 475)</b>	<b>(3 045)</b>	<b>(2 741)</b>	<b>(2 741)</b>	<b>(1 950)</b>	<b>296</b>	<b>(3 438)</b>
Share of surplus/ (deficit) of associates	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(7 257)</b>	<b>1 972</b>	<b>(2 475)</b>	<b>(3 045)</b>	<b>(2 741)</b>	<b>(2 741)</b>	<b>(1 950)</b>	<b>296</b>	<b>(3 438)</b>

Table 15 MBRR Table A4 - Budgeted Financial Performance (revenue and expenditure)

## Explanatory notes to Table A4 - Budgeted Financial Performance (revenue and expenditure)

1. This table indicates the revenue by source and the expenditure by type.

Vote Description R thousand	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Capital expenditure - Vote</b>									
<b>Single-year expenditure to be appropriated</b>									
Vote 1 - Municipal Manager	-	1	34	20	59	58	20	15	15
Vote 2 - Management Services	76	404	730	150	287	287	201	696	144
Vote 5 - Community Services	252	1 040	1 870	597	1 293	1 293	408	868	395
Capital single-year expenditure sub-total	328	1 445	2 635	767	1 639	1 639	629	1 579	554
<b>Total Capital Expenditure - Vote</b>	328	1 445	2 635	767	1 639	1 639	629	1 579	554
<b>Capital Expenditure - Standard</b>									
<b>Governance and administration</b>	76	399	763	170	346	346	221	896	144
Executive and council	-	1	34	20	30	30	20	15	15
Budget and treasury office	9	137	219	115	198	198	150	658	89
Corporate services	67	260	512	35	120	120	51	23	41
<b>Community and public safety</b>	240	872	1 309	560	1 257	1 257	360	845	285
Community and social services	-	-	-	-	-	-	-	-	-
Sport and recreation	80	254	542	80	61	61	110	495	265
Public safety	123	517	767	500	1 196	1 196	250	350	-
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	2	175	558	37	36	36	48	38	125
Planning and development	-	7	-	-	-	-	-	15	15
Road transport	-	-	119	-	-	-	-	-	-
Environmental protection	2	168	439	37	36	36	48	23	110
<b>Trading services</b>	10	-	2	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-
Waste management	10	-	2	-	-	-	-	-	-
<b>Other</b>	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard</b>	328	1 445	2 635	767	1 639	1 639	629	1 579	554
<b>Funded by:</b>									
National Government	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	328	1 445	2 635	767	1 639	1 639	629	1 579	554
<b>Total Capital Funding</b>	328	1 445	2 635	767	1 639	1 639	629	1 579	554

**Table 16 MBRR Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source**

**Explanatory notes to Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source**

1. Table A5 is a breakdown of the capital program in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.
2. All appropriations are made within one year.



Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>									
<b>ASSETS</b>									
Current assets									
Cash	4	12 487	14 710	3 809	4 555	4 555	5 406	5 721	6 087
Call investment deposits	137	-	-	-	-	-	-	-	-
Consumer debtors	2 316	442	501	440	1 842	1 842	1 842	1 842	1 842
Other debtors	2 255	1 592	1 540	2 008	-	-	-	-	-
Current portion of long-term receivables	-	-	-	-	-	-	-	-	-
Inventory	998	2 673	1 151	2 968	1 039	1 039	1 039	1 039	1 039
<b>Total current assets</b>	<b>5 710</b>	<b>17 194</b>	<b>17 902</b>	<b>9 025</b>	<b>7 436</b>	<b>7 436</b>	<b>8 287</b>	<b>8 602</b>	<b>8 968</b>
Non current assets									
Long-term receivables	-	-	-	-	-	-	-	-	-
Investments	331	-	-	-	-	-	-	-	-
Investment property	-	-	111	-	111	111	111	111	111
Investment in Associate	-	-	-	-	-	-	-	-	-
Property, plant and equipment	42 451	40 341	40 245	40 785	39 932	39 932	38 643	38 644	37 619
Agricultural	-	-	-	-	-	-	-	-	-
Biological	-	-	-	-	-	-	-	-	-
Intangible	344	343	275	307	275	275	275	275	275
Other non-current assets	1 711	1 644	1 591	1 587	1 591	1 591	1 591	1 591	1 591
<b>Total non current assets</b>	<b>44 837</b>	<b>42 328</b>	<b>42 222</b>	<b>42 679</b>	<b>41 909</b>	<b>41 909</b>	<b>40 620</b>	<b>40 621</b>	<b>39 596</b>
<b>TOTAL ASSETS</b>	<b>50 546</b>	<b>59 523</b>	<b>60 124</b>	<b>51 704</b>	<b>49 345</b>	<b>49 345</b>	<b>48 906</b>	<b>49 223</b>	<b>48 564</b>
<b>LIABILITIES</b>									
Current liabilities									
Bank overdraft	2 109	-	-	-	-	-	-	-	-
Borrowing	1 430	891	783	812	648	648	193	176	176
Consumer deposits	20	18	12	18	12	12	12	12	12
Trade and other payables	5 616	12 173	11 044	2 683	2 270	2 270	2 270	2 270	2 270
Provisions	6 837	7 335	8 006	7 335	9 396	9 396	9 396	9 396	9 396
<b>Total current liabilities</b>	<b>16 013</b>	<b>20 417</b>	<b>19 844</b>	<b>10 858</b>	<b>12 326</b>	<b>12 326</b>	<b>11 870</b>	<b>11 854</b>	<b>11 854</b>
Non current liabilities									
Borrowing	1 980	1 876	1 479	666	957	957	975	799	623
Provisions	55 830	58 446	62 493	68 366	62 493	62 493	66 913	71 245	75 488
<b>Total non current liabilities</b>	<b>57 810</b>	<b>60 322</b>	<b>63 972</b>	<b>69 032</b>	<b>63 451</b>	<b>63 451</b>	<b>67 888</b>	<b>72 045</b>	<b>76 110</b>
<b>TOTAL LIABILITIES</b>	<b>73 823</b>	<b>80 739</b>	<b>83 816</b>	<b>79 890</b>	<b>75 777</b>	<b>75 777</b>	<b>79 758</b>	<b>83 899</b>	<b>87 964</b>
<b>NET ASSETS</b>	<b>(23 276)</b>	<b>(21 217)</b>	<b>(23 692)</b>	<b>(28 186)</b>	<b>(26 432)</b>	<b>(26 432)</b>	<b>(30 852)</b>	<b>(34 676)</b>	<b>(39 400)</b>
<b>COMMUNITY WEALTH/EQUITY</b>									
Accumulated Surplus/(Deficit)	(23 276)	(21 217)	(23 692)	(28 186)	(26 432)	(26 432)	(28 381)	(28 086)	(31 524)
Reserves	-	-	-	-	-	-	(2 471)	(6 591)	(7 876)
Minorities' interests	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>(23 276)</b>	<b>(21 217)</b>	<b>(23 692)</b>	<b>(28 186)</b>	<b>(26 432)</b>	<b>(26 432)</b>	<b>(30 852)</b>	<b>(34 676)</b>	<b>(39 400)</b>

Table 17 MBRR Table A6 - Budgeted Financial Position

## Explanatory notes to Table A6 - Budgeted Financial Position

- Table A6 is consistent with international standards of good financial management practice, and improves understandability for councillors and management of the impact of the budget on the statement of financial position (balance sheet).
- This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version, which presents Assets less Liabilities as "accounting" Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.
- Table A6 is supported by an extensive table (SA3) of notes containing detailed analysis of the major components of a number of items, including:
  - Consumer debtors;
  - Property, plant and equipment;
  - Trade and other payables;

- Provisions non-current;
  - Changes in net assets; and
  - Reserves
4. The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.
  5. Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. As an example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash and cash equivalents at year end. Similarly, the collection rate assumption should inform the budget appropriation for debt impairment, which in turn would impact on the provision for bad debt. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget, as well as the determination of ratios and financial indicators. In addition, the funding compliance assessment is informed directly by forecasting the statement of financial position.

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Property rates, penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges	17 771	18 544	16 120	17 144	18 129	18 129	880	455	479
Other revenue	-	-	-	-	-	-	23 824	23 826	25 000
Government - operating	79 931	97 598	99 574	94 993	105 940	105 940	116 033	113 503	118 425
Government - capital	-	-	-	-	-	-	-	-	-
Interest	341	459	1 295	504	1 000	1 000	1 004	1 000	1 000
Dividends	3	-	-	-	-	-	-	-	-
<b>Payments</b>									
Suppliers and employees	(99 059)	(101 640)	(113 579)	(111 429)	(121 304)	(121 304)	(142 625)	(142 135)	(145 660)
Finance charges	(492)	(308)	(233)	(141)	(145)	(145)	(93)	(82)	(67)
Transfers and Grants	(12)	-	-	-	(150)	(150)	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>(1 517)</b>	<b>14 494</b>	<b>3 237</b>	<b>1 042</b>	<b>3 469</b>	<b>3 469</b>	<b>(1 182)</b>	<b>(3 034)</b>	<b>(743)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of FPE	-	1 704	2 132	350	697	697	3 100	5 120	1 840
Decrease (increase) in non-current debtors	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivable	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	353	-	-	-	-	-	-	-
<b>Payments</b>									
Capital assets	(320)	(1 445)	(2 119)	(767)	(1 639)	(1 639)	(629)	(1 579)	(554)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(320)</b>	<b>617</b>	<b>12</b>	<b>83</b>	<b>(942)</b>	<b>(942)</b>	<b>2 471</b>	<b>3 542</b>	<b>1 286</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(2)	(2)	(6)	-	-	-	-	-	-
<b>Payments</b>									
Repayment of borrowing	(1 550)	(643)	(1 021)	(766)	(831)	(831)	(435)	(193)	(176)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>(1 553)</b>	<b>(646)</b>	<b>(1 027)</b>	<b>(766)</b>	<b>(831)</b>	<b>(831)</b>	<b>(436)</b>	<b>(193)</b>	<b>(176)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>(3 390)</b>	<b>14 456</b>	<b>2 222</b>	<b>339</b>	<b>1 697</b>	<b>1 697</b>	<b>851</b>	<b>315</b>	<b>366</b>
Cash/cash equivalents at the year begin:	1 430	(1 968)	12 487	3 270	2 858	2 858	4 555	5 406	5 721
Cash/cash equivalents at the year end:	(1 968)	12 487	14 710	3 609	4 555	4 555	5 406	5 721	6 087

Table 18 MBRR Table A7 - Budgeted Cash Flow Statement

## Explanatory notes to Table A7 - Budgeted Cash Flow Statement:

1. The budgeted cash flow statement is the first measurement in determining whether the budget is funded.



2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.
3. As can be seen from the above table, the cash flow position of the municipality had a serious drop for the last couple of years. It can also be seen that we have reached a turning point and there is a steady growth in the cash flow position for the MTREF period.

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>									
<b>Cash and investments available</b>									
Cash/cash equivalents at the year end	(1 983)	12 487	14 710	3 609	4 555	4 555	5 406	5 721	6 087
Other current investments > 90 days	0	(0)	(0)	-	-	-	-	0	0
Non current assets - Investments	331	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>	<b>(1 652)</b>	<b>12 487</b>	<b>14 710</b>	<b>3 609</b>	<b>4 555</b>	<b>4 555</b>	<b>5 406</b>	<b>5 721</b>	<b>6 087</b>
<b>Application of cash and investments</b>									
Unspent conditional transfers	2 112	10 945	2 774	1 594	-	-	-	-	-
Unspent borrowing	-	-	-	-	-	-	-	-	-
Statutory requirements	-	-	-	-	-	-	-	-	-
Other working capital requirements	1 254	1 227	2 270	1 099	2 270	2 270	2 270	2 270	2 270
Other provisions	-	-	-	-	-	-	-	-	-
Long term investments committed	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	-	-	-	-	-	-	-	-	-
<b>Total Application of cash and investments:</b>	<b>3 366</b>	<b>12 172</b>	<b>11 044</b>	<b>2 693</b>	<b>2 270</b>	<b>2 270</b>	<b>2 270</b>	<b>2 270</b>	<b>2 270</b>
<b>Surplus(shortfall)</b>	<b>(5 018)</b>	<b>315</b>	<b>3 666</b>	<b>916</b>	<b>2 285</b>	<b>2 285</b>	<b>3 136</b>	<b>3 451</b>	<b>3 817</b>

Table 19 MBRR Table A8 – Cash-backed Reserves/Accumulated Surplus Reconciliation

#### Explanatory notes to Table A8 – Cash-backed Reserves/Accumulated Surplus Reconciliation

1. The cash-backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
2. In essence, the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year-end and secondly reconciling the available funding to the liabilities/commitments that exist.

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>									
<b>CAPITAL EXPENDITURE</b>									
<b>Total New Assets</b>	328	1 445	1 549	482	581	581	629	989	334
Infrastructure - Road transport	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	-	-	-	-	-	-	-	-	-
Infrastructure - Water	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-
Infrastructure - Other	7	-	-	-	-	-	-	-	-
Infrastructure	7	-	-	-	-	-	-	-	-
Community	-	34	15	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	305	1 351	1 534	482	581	581	629	989	334
Agricultural Assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Intangibles	17	61	-	-	-	-	-	-	-
<b>Total Renewal of Existing Assets</b>	-	-	1 025	285	1 058	1 058	-	610	220
Infrastructure - Road transport	-	-	-	-	-	-	-	50	-
Infrastructure - Electricity	-	-	-	-	-	-	-	50	-
Infrastructure - Water	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	100	-
Community	-	-	371	35	-	-	-	260	220
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	-	654	230	1 058	1 058	-	250	-
Agricultural Assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure</b>	-	-	-	-	-	-	-	50	-
Infrastructure - Road transport	-	-	-	-	-	-	-	50	-
Infrastructure - Electricity	-	-	-	-	-	-	-	50	-
Infrastructure - Water	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-
Infrastructure - Other	7	-	-	-	-	-	-	-	-
Infrastructure	7	-	-	-	-	-	-	100	-
Community	-	34	385	35	-	-	-	260	220
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	305	1 351	2 183	732	1 839	1 839	629	1 219	334
Agricultural Assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Intangibles	17	61	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE - Asset class</b>	328	1 445	2 574	767	1 639	1 639	629	1 579	554
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>									
Infrastructure - Road transport	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	-	-	-	-	-	-	-	-	-
Infrastructure - Water	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-
Community	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	111	-	111	111	111	111	111
Other assets	-	-	-	-	-	-	-	-	-
Agricultural Assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Intangibles	144	343	275	307	275	275	275	275	275
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	344	343	386	307	386	386	386	386	386
<b>EXPENDITURE OTHER ITEMS</b>									
<b>Depreciation &amp; asset impairment</b>	5 033	2 447	2 657	1 997	1 952	1 952	1 919	1 577	1 580
<b>Repairs and Maintenance by Asset Class</b>	15 886	7 782	13 333	18 145	26 499	26 499	35 315	29 582	31 231
Infrastructure - Road transport	10 305	3 371	8 614	13 646	22 349	22 349	32 554	27 569	28 944
Infrastructure - Electricity	-	-	-	-	-	-	-	-	-
Infrastructure - Water	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-
Infrastructure - Other	1	-	-	-	-	-	-	-	-
Infrastructure	10 306	3 371	8 614	13 646	22 349	22 349	32 554	27 569	28 944
Community	312	272	481	337	337	337	645	615	583
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	5 248	4 139	4 513	4 162	3 812	3 812	2 112	1 693	1 704
<b>TOTAL EXPENDITURE OTHER ITEMS</b>	20 900	10 229	16 944	26 142	28 451	28 451	37 234	31 459	32 811

Table 20 MBRR Table A9 - Asset Management

**Explanatory notes to Table A9 - Asset Management:**

1. Table A9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.
2. National Treasury has recommended that municipalities should allocate at least 40% of their capital budget to the renewal of existing assets, and allocations to repairs and maintenance should be 8% of PPE.



## **Part 2 – Supporting Documentation**

### **2.1 Overview of the annual budget process**

Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget. In addition, Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in Section 53 of the Act.

The primary aim of the Budget Steering Committee is to ensure:

- that the process followed to compile the budget complies with legislation and good budget practices;
- that there is proper alignment between the policy and service delivery priorities set out in the Municipality's IDP and the budget, taking into account the need to protect the financial sustainability of municipality;
- that the municipality's revenue and tariff-setting strategies ensure that the cash resources needed to deliver services are available; and
- that the various spending priorities of the different municipal departments are properly evaluated and prioritised in the allocation of resources.

#### **2.1.1 Budget Process Overview**

The following key dates are set out for the budget process - .

- **19 December 2014** – Management meeting considering budget inputs
- **23 January 2015** – Mayor strategic session
- **9 February 2015** – Meeting Budget Steering Committee
- **23 February 2015** – Budget workshop and tabling of budget.
- **24 & 27 February 2015** – Publish/Advertise draft budget on website and in newspaper(s)
- **31 March 2015** – Final date for public comments.
- **20 April 2015** – Council meeting for approval of 2015/2016 MTREF budget.

### **2.2 Overview of alignment of annual budget with IDP**

The Constitution mandates local government with the responsibility to exercise local developmental and cooperative governance. The eradication of imbalances in South African society can only be realised by means of a credible integrated developmental planning process.

Municipalities in South Africa need to utilise integrated development planning as a method to plan future development in their areas and so find the best solutions to achieve sound long-term development goals. A municipal IDP provides a five-year strategic programme of action aimed at setting short, medium and long term strategic and budget priorities to create a development platform that, correlates with the term of office of the political incumbents. The plan aligns the resources and the capacity of a municipality to its overall development aims and guides the municipal budget. An IDP is therefore a key instrument used by municipalities to provide vision, leadership and direction to all those that have a role to play in the development of a municipal area. The IDP enables municipalities to make the best use of scarce resources and speed up service delivery.

Integrated developmental planning in the South African context is amongst others, an approach to planning aimed at involving the municipality and the community to jointly find the best solutions towards sustainable development. Furthermore, integrated development planning provides a strategic environment for managing and guiding all planning, development and decision-making in the municipality.

It is important that the IDP developed by municipalities correlate with National and Provincial intent. It must aim at co-ordinating the work of local and other spheres of government in a coherent plan to improve the quality of life for all the people living in that area. Applied to the Municipality, issues of national and provincial importance should be reflected in the IDP of the municipality. A clear understanding of such intent is therefore imperative to ensure that the Municipality strategically complies with the key national and provincial priorities.

The aim of this revision cycle was to develop and coordinate a coherent plan to improve the quality of life for all the people living in the area, as well as reflecting issues of national and provincial importance. One of the key objectives is therefore to ensure that alignment exists between national and provincial priorities, policies and strategies and the Municipality's response to these requirements.

The national and provincial priorities, policies and strategies of importance include amongst others:

- Green Paper on National Strategic Planning of 2009;
- Government Programme of Action;
- Development Facilitation Act of 1995;
- Provincial Growth and Development Strategy (PGDS);
- National and Provincial spatial development perspectives;
- Relevant sector plans such as transportation, legislation and policy;
- National Key Performance Indicators (NKPIS);
- Accelerated and Shared Growth Initiative (ASGISA);
- National 2014 Vision;
- National Spatial Development Perspective (NSDP) and
- The National Priority Outcomes.

The Constitution requires local government to relate its management, budgeting and planning functions to its objectives. This gives a clear indication of the intended purposes of municipal integrated development planning. Legislation stipulates clearly that a municipality must not only give effect to its IDP, but must also conduct its affairs in a manner that is consistent with its IDP. The following table highlights the IDP's strategic objectives for the 2015/16 MTREF and further planning refinements that have directly informed the compilation of the budget:

### **IDP Strategic Objectives**

All IDP objectives are reflected in Table 21 – MBRR Table SA4 - Reconciliation between the IDP strategic objectives and budgeted revenue, Table 22 - MBRR Table SA5 - Reconciliation between the IDP strategic objectives and budgeted operating expenditure and Table 23 - MBRR Table SA6 - Reconciliation between the IDP strategic objectives and budgeted capital expenditure

Strategic Objective	Goal	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
Good governance and Community Participation	To ensure good governance practices by providing a democratic and pro-active accountable government and ensuring community participation through existing IDP structures	2 948	4 507	4 532	5 740	5 526	5 526	10 390	12 233	9 472
Basic Services and Infrastructure	To ensure health and safety of all in the Overberg District through the provision of efficient basic services and infrastructure in terms of disaster management, Municipal Health, Environmental Management and Roads	37 682	41 690	51 074	41 154	49 479	49 479	83 490	80 787	84 672
Local Economic Development	To promote Local economic development by supporting initiatives in the District for the development of a sustainable economy.	11 032	11 535	11 441	11 913	11 913	11 913	12 606	12 524	13 188
Financial Viability	To attain and maintain financial viability and sustainability by executing accounting services in accordance with National Policy and guidelines	48 208	52 273	52 930	55 114	58 462	58 462	58 225	58 759	59 491
Municipal Transformation & Institutional Development	To ensure Municipal Transformation & Institutional Development by creating a staff structure that would adhere to the principles of employment equity and promote skills development									
Allocations to other priorities										
Total Revenue (excluding capital transfers and contributions)		99 669	110 335	119 966	113 921	125 100	125 180	144 701	144 384	148 823

**Table 21 - MBRR Table SA4 - Reconciliation between the IDP strategic objectives and budgeted revenue**



Strategic Objective	Goal	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
Good governance and Community Participation	To ensure good governance practices by providing a democratic and pro-active accountable government and ensuring community participation through existing	14 097	13 566	16 411	17 609	17 097	17 097	19 248	19 817	20 265
Basic Services and Infrastructure	To ensure health and safety of all in the Overberg District through the provision of efficient basic services and infrastructure in terms of disaster management	62 921	63 743	80 038	72 142	80 730	80 730	66 633	95 583	101 097
Local Economic Development	To promote Local economic development by supporting initiatives in the District for the development of a sustainable economy.	14 431	11 337	11 516	11 947	12 171	12 171	12 942	11 450	11 628
Financial Viability	To attain and maintain financial viability and sustainability by executing accounting services in accordance with National Policy and guidelines	14 449	13 272	13 248	13 942	16 657	16 657	16 317	15 647	15 709
Municipal Transformation & Institutional Development	To ensure Municipal Transformation & Institutional Development by creating a staff structure that would adhere to the principles of employment equity and	1 228	1 425	1 227	1 333	1 356	1 358	1 511	1 526	1 536
Allocations to other priorities										
Total Expenditure		107 126	106 364	122 441	116 967	127 921	127 921	146 631	144 007	150 262

Table 22 - BRR Table SA5 - Reconciliation between the IDP strategic objectives and budgeted operating expenditure

Strategic Objective	Goal	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
Good Governance and Community Participation	To ensure good governance practices by providing a democratic and pro-active accountable government and ensuring community participation through existing IDP structures	57	281	518	55	150	15	71	38	45
Basic Services and Infrastructure	To ensure health and safety of all in the Overberg District through the provision of efficient basic services and infrastructure in terms of disaster management, Municipal Health, Environmental Management and Roads	192	526	1 328	527	1 232	1 232	293	373	110
Local Economic Development	To promote Local economic development by supporting initiatives in the District for the development of a sustainable economy	60	361	542	60	61	81	110	510	300
Financial Viability	To attain and maintain financial viability and sustainability by executing accounting services in accordance with National Policy and guidelines	9	137	219	115	199	195	150	658	89
Municipal Transformation & Institutional Development	To ensure Municipal Transformation & Institutional Development by creating a staff structure that would adhere to the principles of employment equity and promote skills development			28						8
Allocations to other priorities										
Total Capital Expenditure		328	1 445	2 635	767	1 639	1 584	629	1 579	554

**Table 23 - MBRR Table SA6 - Reconciliation between the IDP strategic objectives and budgeted capital expenditure**

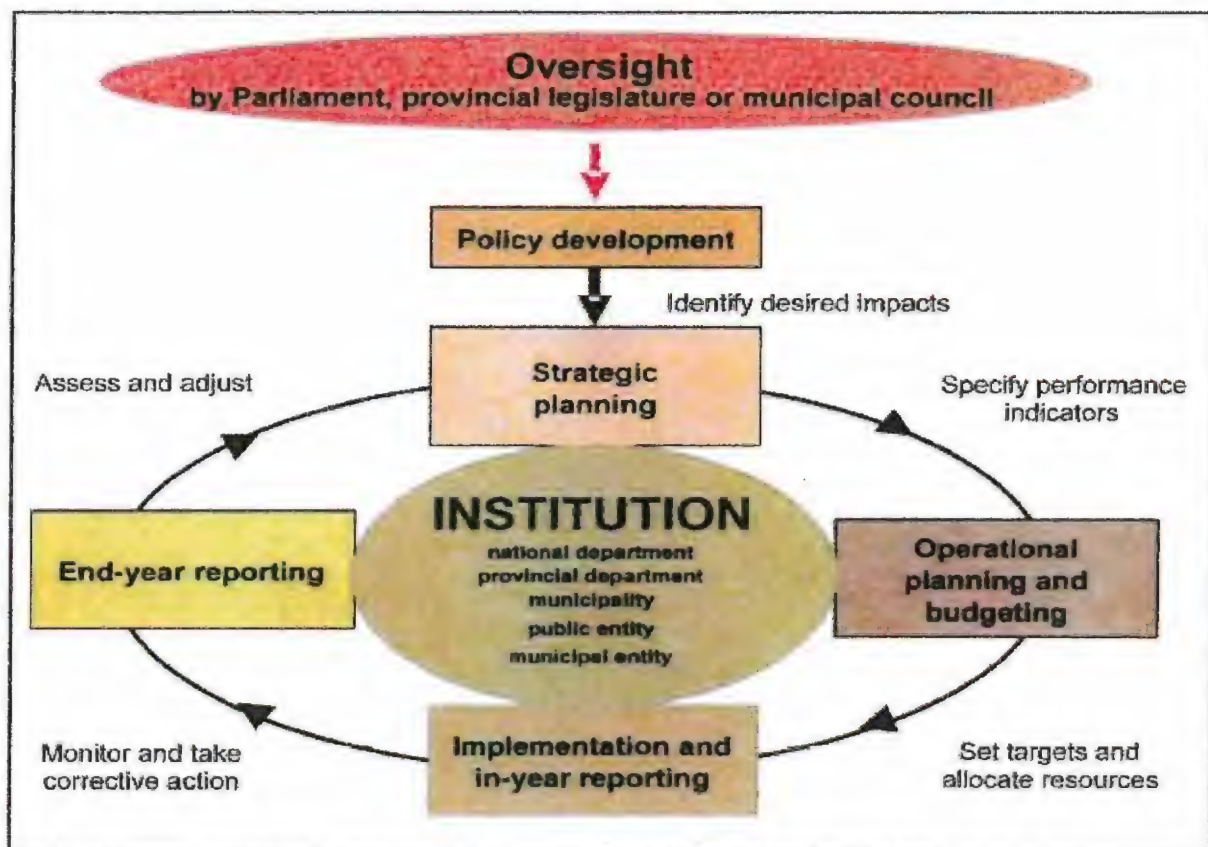
### 2.3 Measurable performance objectives and indicators

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance Information, the Municipality has developed and implemented a performance management system, which is constantly refined as the integrated planning process



unfolds. The Municipality targets, monitors, assesses and reviews organisational performance, which in turn is directly linked to individual employee' performance.

At any given time within government, information from multiple years is being; plans and budgets for next year; implementation for the current year; and reporting on last year's performance are being considered. Although performance information is reported publicly during the last stage, the performance information process begins when policies are being developed, and continues through each of the planning, budgeting, implementation and reporting stages. The planning, budgeting and reporting cycle can be graphically illustrated as per **Diagram 2 – Planning, budgeting and reporting cycle**:



**Diagram 2 – Planning, budgeting and reporting cycle**

The performance of the Municipality relates directly to the extent to which it has achieved success in realising its goals and objectives, complied with legislative requirements and meeting stakeholder expectations. The Municipality has consequently adopted one integrated performance management system that encompasses:

- Planning (setting goals, objectives, targets and benchmarks);
- Monitoring (regular monitoring and checking on progress against plan);
- Measurement (indicators of success);
- Review (identifying areas requiring change and improvement); and
- Reporting (what information, to whom, from whom, how often and for what purpose); and
- Improvement (making changes where necessary).



The performance information concepts used by the Municipality in its integrated performance management system are aligned to the ***Framework of Managing Programme Performance Information*** issued by the National Treasury.

Table 24 - MBRR Table SA7 - Measurable performance objectives provides the main measurable performance objectives the municipality undertakes this financial year.

Description	Unit of measurement	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Vote 1 - Municipal Manager</b>										
Council Expenditure										
Council Meetings	Number of meetings per annum							4	4	4
Executive Services (Municipal Manager)										
Temporary Job Creation (EAP - FTEs)	Number of Exempt FTEs created							2	7	7
Risk Management Committee meetings	Number of meetings per annum							4	4	4
People from EE Targets in three highest levels	No of people employed per annum							37	37	37
% of Capital budget spent	% spent per annum							98%	99%	98%
Donations										
Management Support (Communication and Support)										
Annual review of Communication Policy	By June 2016							1	1	1
Annual review Communication Strategy	By May 2016							1	1	1
Annual review Language Policy	By May 2016							1	1	1
Report on Communication activities	No. of reports							2	2	2
External Newsletter	No of newsletters per annum							2	2	2
Internal Newsletter	No of newsletters per annum							4	4	4
Audit										
Performance and Audit Committee meetings	No of meetings per annum							4	4	4
Governance RBAP	RBAP developed by September 2015							1	1	1
<b>Vote 2 - Management Services</b>										
Sub-function 1 - (Record Management)										
Update Registry Procedure Manual	By December 2015							1	1	1
Review Record Management Policy	By August 2015							1	1	1
Application for authorisation to transfer files to A	By March 2016							1	1	1
Sub-function 2 - (Human Resources)										
Conduct LRP meetings	No of meetings per annum							90	90	90
% of staff train in accordance to WPS Plan	% of staff trained per annum							85%	85%	85%
Completion and submission of EE Plan	By November 2015							1	1	1
Coordinate Health and Safety evacuation drills	No of drills per annum							3	2	2
% of budget spent on implementing WPS Plan	% spent per annum							0.70%	0.30%	0.20%
Sub-function 3 - (RCH)										
Sub-function 4 - (Finance Inc. Exp & IT)										
Sub-function 5 - (Performance Management)										
Prepare and submit % SDGP to Mayor	Within 30 days after approval of Budget							1	1	1
Coordinate the signing of Performance Agreements	By October 2015							1	1	1
Sub-function 6 - (Administrative)										
Coordinate quarterly Council meetings	No of meetings per annum							4	4	4
Preparation and Distribution of Portfolio Briefs	No of reports distributed per annum							26	26	26
Sub-function 7 - (Property Services)										
Sub-function 8 - (Financial Administration)										
Compile a Draft Credit Rating Model	By June 2016							1	1	1
Develop Draft Long-term Financial Plan (Projections)	By June 2016							1	1	1
Debt Coverage	% Debt Coverage							35%	30%	30%
Service Debtors	% Service Debtors outstanding							15%	13%	15%
Cost Coverage	No of Days							20	20	20
Sub-function 9 - (DDP, ED & Tourism)										
Table to Council for Review 2016 Schedule	By August 2015							1	1	1
Table to Council for Review 2017 Schedule	By May 2016							1	1	1
Review Municipal Policy on EDPs	By October 2015							1	1	1
Quarterly District LED Tourism Forum meetings	No of meetings per annum							4	4	4
Sub-function 10 - (Grants - National Government)										
Sub-function 11 - (Grants - Provincial Government)										
<b>Vote 3 - Community Services</b>										
Sub-function 1 - (Public Safety - Fire & Disaster Management)										
Table revised Disaster Risk Management Plan	By June 2016							1	1	1
Table revised Disaster Management Framework	By June 2016							1	1	1
Develop Safe Community Project Plan	Plan developed							1	1	1
Review Festive and Fire Season Readiness Plan	By 1 December 2014							1	1	1
Sub-function 2 - (Environmental Protection - Municipal Health)										
Monitoring drinking water	No of samples per annum							400	400	400
Monitoring Wastewater and outflow water	No of samples per annum							120	120	120
Monitoring of food	No of samples per annum							340	340	340
Monitoring Hazardous substances in food premises	No of inspections per annum							1200	1200	1200
Monitoring medical waste sites	No of inspections per annum							120	120	120
Sub-function 3 - (Human Development)										
Sub-function 4 - (Roads)										
Re-gravel roads	Km re-gravelled per annum							64.22	64.22	64.22
Rehab CR1324 and DR1324	Km rehabilitated per annum							3.92	1	1
Blading of roads	Km bladed per annum							6000	6000	6000
Submit Annual Road Budget Plan to DTPW	By March 2016							1	1	1
Sub-function 5 - (Solid Wastes)										
Sub-function 6 - (Resorts)										
Report on reservations vs complaints received	No of reports per annum							3	4	4
Monthly meeting with Resort Manager	By June 2015							1	1	1
Develop resort marketing plan	No of meetings per annum							12	12	12
Sub-function 7 - (Environmental Management)										
WCC meetings	No of meetings per annum							5	5	5
Completion of 3rd phase of Coastal Management	By June 2015							1	1	1
Address adherence by Overstrand Municipality to coastal	No of assessments per annum							4	4	4
Waste Management Forum meetings	No of meetings per annum							4	4	4

Table 24 - MBRR Table SA7 - Measurable performance objectives

**Table 25 - MBRR Table SA8 - Performance indicators and benchmarks sets out the municipality's main performance objectives and benchmarks for the 2014/15 MTREF.**

Description of financial indicator	Basis of calculation	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Borrowing Management</b>										
Credit Rating										
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	2.5%	1.9%	1.5%	0.8%	0.6%	0.8%	0.4%	0.2%	0.2%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	14.8%	9.3%	10.3%	5.0%	5.1%	5.1%	1.5%	0.9%	0.5%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Safety of Capital</b>										
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-45.4%	-13.4%	-10.4%
<b>Liquidity</b>										
Current Ratio	Current assets/current liabilities	0.4	0.3	0.5	0.3	0.6	0.6	0.7	0.7	0.8
Current Ratio adjusted for aged debtors	Current assets less debtors > 60 days/current liabilities	0.4	0.8	0.9	0.8	0.6	0.6	0.7	0.7	0.8
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0	0.6	0.7	0.3	0.4	0.4	0.5	0.5	0.5
<b>Revenue Management</b>										
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	4.6%	1.8%	1.7%	2.1%	1.5%	1.5%	1.3%	1.3%	1.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old									
<b>Creditors Management</b>										
Creditors System Efficiency	% of Creditors Paid Within Terms (within MPMA's 65(e))									
Creditors to Cash and Investments		-94.2%	9.8%	15.4%	30.5%	49.8%	49.8%	42.0%	39.7%	37.3%
<b>Other Indicators</b>										
Electricity Distribution Losses (Z)	Total Volume Losses (kV)									
	Total Cost of Losses (Rand '000)									
	% Volume (units purchased and generated less units sold)/units purchased and generated									
Water Distribution Losses (Z)	Total Volume Losses (kℓ)									
	Total Cost of Losses (Rand '000)									
	% Volume (units purchased and generated less units sold)/units purchased and generated									
Employee costs	Employee costs/(Total Revenue - capital revenue)	50.5%	59.7%	59.4%	55.7%	50.6%	50.6%	48.5%	50.6%	53.6%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	65.8%	60.5%	64.7%	72.8%	62.3%	62.3%	63.0%	65.5%	69.5%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	15.9%	7.1%	11.2%	15.9%	21.2%	21.2%	24.4%	20.7%	21.3%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	6.2%	3.5%	2.9%	1.9%	1.7%	1.7%	1.4%	1.1%	1.1%
<b>IDP regulation financial viability indicators</b>										
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	16.2	9.5	14.1	10.1	10.1	10.1	24.0	25.8	24.1
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	35.0%	27.3%	18.0%	20.7%	15.6%	15.6%	14.7%	14.6%	14.1%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	(0.3)	1.8	1.9	0.5	0.6	0.5	0.6	0.6	0.6

**Table 25 - MBRR Table SA8 - Performance indicators and benchmarks**



### 2.3.1 Performance indicators and benchmarks

#### 2.3.1.1 Borrowing Management

Capital expenditure in local government can be funded by capital grants, own-source revenue and long-term borrowing. The ability of a municipality to raise long-term borrowing is largely dependent on its creditworthiness and financial position. This creditworthiness is very low at this stage. The following financial performance indicators have formed part of the compilation of the 2015/16 MTREF:

- *Borrowing to asset ratio* is a measure of the long-term borrowing as a percentage of the total asset base of the municipality. This ratio is by far below the borrowing capacity of the municipality, but it needs to be noted that capital grants and transfers have contributed significantly to the municipality's capital expenditure programmes, thus limiting the need for borrowing;
- *Capital charges to operating expenditure* is a measure of the cost of borrowing in relation to the operating expenditure; and
- *Borrowing funding of own capital expenditure* measures the degree to which own capital expenditure (excluding grants and contributions) has been funded by way of borrowing.

#### 2.3.1.2 Safety of Capital

- *The debt-to-equity ratio* is a financial ratio indicating the relative proportion of equity and debt used in financing the municipality's assets. The indicator is based on the total of loans, creditors, bank overdraft and tax provisions as a percentage of funds and reserves; and
- *The gearing ratio* is a measure of the total long-term borrowings over funds and reserves. A ratio in the region of 50% is a general benchmark and the municipality is currently well below this benchmark.

#### 2.3.1.3 Liquidity

- *Current ratio* is a measure of the current assets divided by the current liabilities and as a benchmark the Municipality has set a limit of more than 2, which is a general benchmark, hence at no point in time should this ratio be less than 2. The municipality is currently operating at a level well below the benchmark; and
- *The liquidity ratio* is a measure of the ability of the municipality to utilise cash and cash equivalents to extinguish or retire its current liabilities immediately. Ideally the municipality should have the equivalent cash and cash equivalents on hand to meet at least the current liabilities, which should translate into a liquidity ratio of 1. Anything below 1 indicates a shortage in cash to meet creditor obligations.

#### 2.3.1.4 Revenue Management

- Only a small percentage of revenue is derived from consumers and this indicator is still very good at the municipality.

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### *2.3.1.5 Creditors Management*

- Due to the deteriorating financial position of the municipality, it will become increasingly difficult for the municipality to settle creditors within the legislated period of 30 days;
- Employee costs as a percentage of operating revenue are very high when compared to other municipalities; and
- The expenditure on repairs and maintenance is well in line with acceptable levels, but the actual cost will only be determined when a costing system is implemented.

## **2.4 Overview of budget-related- policies**

The Municipality's budgeting process is guided and governed by relevant legislation, frameworks, strategies and related policies.

### **2.4.1 Credit control and debt collection policies**

The scope of this policy includes the following:

- Credit control procedures and mechanisms;
- Debt Collection Procedures and mechanisms;
- Interest on arrears, where applicable;
- Extension on time under certain circumstances; and
- The termination or restriction of services when payments are in arrears.

### **2.4.2 Management and administration of Immovable assets**

This policy is set out to guide the municipality to ensure that immovable property is managed and administrated in the best interest of the local community. Guidance are provided for the following:

- Regulation on use;
- Regulation on sale; and
- Regulation on lease.

### **2.4.3 Supply Chain Management Policy**

The Supply Chain Management Policy sets out in detail all supply chain procedures to be followed when procuring goods and services.

### **2.4.4 Cash Management and Investment Policy**

The objective of this policy is set out as follows:

- Ensure compliance with relevant legal and statutory requirements relating to cash management and investments;
- Ensure that council of the municipality who effectively are custodians of the public revenues, collects, manages the cash resources effectively and efficiently; and
- Ensure optimal return on investment without incurring undue risk when cash revenues are not needed for capital or operational purposes.

#### **2.4.5 Tariff Policies**

The Municipality's tariff policies are aimed at establishing the following:

- The tariffs of the municipality conform to acceptable policy principles;
- Financial services are financially sustainable;
- There is certainty in the Council, of how the tariffs will be determined;
- Tariffs of the Municipality comply with the applicable legislation; and
- Tariffs should take into consideration relief to the indigent.

#### **2.4.6 Budget Policy**

The policy aims to give effect to:

- The requirements of the Municipal Finance Management Act, Act 56 of 2003;
- Budget and Reporting Regulations (Notice 393 of 2009); and
- Any other directive issued by the Minister of Finance in terms of Section 168 of the Municipal Finance Management Act.

#### **2.4.7 Funding and Reserve Policy**

In terms of Sections 18 and 19 of the Municipal Finance Management Act (Act No 56 of 2003) (MFMA), an annual budget may only be funded from:

- Realistically anticipated revenues to be collected;
- Cash-backed accumulated funds from previous years' surpluses not committed for other purposes. and
- Borrowed funds, but only for capital projects.

Furthermore, spending on a capital project may only be commenced once the funding sources have been considered, are available and have not been committed for other purposes. The requirements of the MFMA are therefore clear in that the budget must be cash-funded i.e. cash receipts inclusive of prior cash surpluses must equal or be more than cash paid. In determining whether the budget is actually cash-funded and in addition ensuring long term financial sustainability, the municipality will use analytical processes, including those specified by National Treasury from time to time.

#### **2.4.8 Asset Management Policy**

The objective of this Asset Management Policy is to ensure that the municipality:

- Has consistent application of asset management principles;
- Implements accrual accounting;
- Complies with PFMA, MFMA, Treasury Regulation, GAAP, GRAP and other related legislation;
- Safeguards and controls the assets of the municipality; and
- Optimises asset usage.



#### **2.4.9 Borrowing Policy**

The policy aims to give effect to the following:

- Risk Management;
- Cost of Borrowings; and
- Prudence.

#### **2.4.10 Policy on Long-term planning**

The objective of this policy is to ensure the implementation of the sound and good financial strategies that will enhance the future financial sustainability of the municipality.

#### **2.4.11 Infrastructure Investments and Capital Projects Policy**

The policy aims to guide the municipality with regards to the following:

- New Capital Infrastructure Investment;
- Refurbishment and significant Infrastructure maintenance; and
- Funding of Capital Infrastructure Investment.

### **2.5 Overview of budget assumptions**

#### **2.5.1 External factors**

Domestically, after five years of strong growth, during which about two million jobs were created, our economy shrank fast and millions of people lost their jobs. It is expected that recovery from this deterioration will be slow and uneven and that growth for 2015/16 will be minimal with a slightly better growth in the outer years.

The following factors have been taken into consideration in the compilation of the 2015/16 MTREF:

- The general inflationary outlook and the impact on Municipality's residents and businesses;
- The impact of municipal cost drivers;
- The increase in prices for operational cost; and
- The increase in the cost of remuneration.

### 2.5.2 Credit rating outlook

The credit outlook of South Africa remained under pressure. This could be attributed to the numerous violent protest actions in the various sectors of the South African economy. Most recently, the mining sector was negatively affected by these actions. This made South Africa less attractive to foreign investors and largely contributed to the ever widening trade deficit. A deterioration in the local currency, in a country very dependent on imports, is also placing pressure on the inflationary outlook of the country and it was therefore necessary for the Reserve Bank to increase interest rates.

### Collection rate for revenue services

Only a small percentage of the municipality's revenue is derived from consumers. However, the municipality is confident that it will collect almost all outstanding debtors (95%) over the MTREF period.

### 2.5.3 Salary increases

Municipalities must take into account the multi-year Salary and Wage Collective Agreement for the period 1 July 2012 to 30 June 2015. Municipalities were advised to provide for the following salaries and wages increase over the MTREF period:

- 2015/16 Financial Year – 4.4%;
- 2016/17 Financial Year – 6.15%; and
- 2017/18 Financial Year – 5.85%.

### 2.5.4 Impact of national, provincial and local policies

Integration of service delivery between national, provincial and local government is critical to ensure focussed service delivery and in this regard various measures have been implemented to align IDPs, provincial and national strategies around priority spatial interventions. In this regard, the following national priorities form the basis of all integration initiatives:

- Sustainable job creation;
- Enhancing education and skills development;
- Improving health services;
- Rural development and agriculture; and
- Fighting crime and corruption.

To achieve these priorities, integration mechanisms are in place to ensure integrated planning and execution of various development programmes. The focus will be to strengthen the link between policy priorities and expenditure thereby ensuring the achievement of the national, provincial and local objectives.

MFMA Circular 75 highlights the following key focus areas to be considered during the 2015/16 budget process:

- Integrated spatial planning and an expansion of the municipal debt market;
- Back-to-basics;
- Sustainable job creation;

- Implementing the National Development Plan; and
- Implementation of Standard Chart of Accounts.

### 2.5.5 Ability of the municipality to spend and deliver on the programmes

Due to financial constraints, the municipality is under constant pressure to deliver on programmes.

## 2.6 Overview of budget funding

### 2.6.1 Medium-term outlook: operating revenue

**Table 26 – Revenue over medium- term** provides a breakdown of the operating revenue over the medium-term:

Description R thousand	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Revenue By Source</b>									
Service charges - refuse revenue	1 787	—	—	—	—	—	—	—	—
Service charges - other	385	621	646	648	648	648	680	455	479
Rental of facilities and equipment	10 516	11 145	10 718	11 162	11 162	11 162	11 814	11 955	12 588
Interest earned - external investments	338	435	1 290	500	1 000	1 000	1 000	1 000	1 000
Interest earned - outstanding debtors	3	4	5	4	4	4	4	0	0
Dividends received	3	—	—	—	—	—	—	—	—
Fines	—	—	—	—	—	—	—	—	—
Licences and permits	10	45	44	49	49	49	24	26	26
Agency services	2 988	3 873	4 439	4 873	4 611	4 611	6 203	5 918	6 316
Transfers recognised - operational	81 540	88 328	101 746	95 423	106 050	106 050	116 083	113 903	118 425
Other revenue	2 302	5 216	620	412	958	958	5 793	5 926	6 150
Gains on disposal of FPE	—	616	407	550	697	697	3 100	5 120	1 840
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>99 889</b>	<b>110 335</b>	<b>119 968</b>	<b>113 921</b>	<b>125 180</b>	<b>125 180</b>	<b>144 701</b>	<b>144 303</b>	<b>146 834</b>
<b>Total Expenditure</b>	<b>107 126</b>	<b>108 364</b>	<b>122 441</b>	<b>116 967</b>	<b>127 921</b>	<b>127 921</b>	<b>146 651</b>	<b>144 808</b>	<b>150 262</b>
<b>Surplus/(Deficit) for the year</b>	<b>(7 237)</b>	<b>1 972</b>	<b>(2 473)</b>	<b>(3 046)</b>	<b>(2 741)</b>	<b>(2 741)</b>	<b>(1 950)</b>	<b>296</b>	<b>(3 428)</b>

**Table 26 – Revenue over medium- term**

It is clear from the above that the municipality's revenue sources are not sufficient to fund the operating expenditure. The table is also a clear illustration of the dependence on government funding.

### 2.6.2 Cash Flow Management

Cash flow management and forecasting is a critical step in determining whether the budget is funded over the medium- term. **Table 27 – Budget cash flow statement** is consistent with international standards of good financial management practice and also improves understandability for councillors and management. Some specific features include:

- Clear separation of receipts and payments within each cash flow category;
- Clear separation of capital and operating receipts from government, which also enables cash from 'Ratepayers and other' to be provided for as cash inflow based on actual performance. In other words the *actual collection rate* of billed revenue., and



- Separation of borrowing and loan repayments (no set-off), to assist with MFMA compliance assessment regarding the use of long-term borrowing (debt).

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Property rates, penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges	17 771	18 544	16 180	17 144	18 128	18 128	23 834	23 828	25 080
Other revenue	-	-	-	-	-	-	-	-	-
Government - operating	79 931	97 398	99 574	94 963	105 940	105 940	116 083	113 903	118 425
Government - capital	-	-	-	-	-	-	-	-	-
Interest	341	489	1 295	594	1 000	1 000	1 004	1 000	1 000
Dividends	3	-	-	-	-	-	-	-	-
<b>Payments</b>									
Suppliers and employees	(59 059)	(101 640)	(113 579)	(111 429)	(121 304)	(121 304)	(142 683)	(142 135)	(145 680)
Finance charges	(482)	(308)	(233)	(141)	(145)	(145)	(93)	(22)	(57)
Transfers and Grants	(12)	-	-	-	(150)	(150)	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>(1 517)</b>	<b>14 484</b>	<b>3 237</b>	<b>1 042</b>	<b>3 469</b>	<b>3 469</b>	<b>(1 182)</b>	<b>(3 034)</b>	<b>(743)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE	-	1 704	2 192	350	697	697	3 100	5 120	1 840
Decrease (increase) in non-current debtors	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivable	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	358	-	-	-	-	-	-	-
<b>Payments</b>									
Capital assets	(328)	(1 445)	(2 119)	(767)	(1 639)	(1 639)	(629)	(1 579)	(554)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(328)</b>	<b>617</b>	<b>12</b>	<b>83</b>	<b>(942)</b>	<b>(942)</b>	<b>2 471</b>	<b>3 542</b>	<b>1 286</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short-term loans	-	-	-	-	-	-	-	-	-
Borrowing long-term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(2)	(2)	(6)	-	-	-	-	-	-
<b>Payments</b>									
Repayment of borrowing	(1 550)	(643)	(1 021)	(786)	(831)	(831)	(438)	(193)	(176)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>(1 553)</b>	<b>(646)</b>	<b>(1 027)</b>	<b>(786)</b>	<b>(831)</b>	<b>(831)</b>	<b>(438)</b>	<b>(193)</b>	<b>(176)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>(3 398)</b>	<b>14 456</b>	<b>2 222</b>	<b>339</b>	<b>1 697</b>	<b>1 697</b>	<b>351</b>	<b>315</b>	<b>366</b>
Cash/cash equivalents at the year begin:	1 430	(1 968)	12 487	3 270	2 858	2 858	4 555	5 406	5 721
Cash/cash equivalents at the year end:	(1 968)	12 487	14 710	3 609	4 555	4 555	5 406	5 721	6 087

Table 27 – Budget cash flow statement

### 2.6.3 Cash-backed Reserves/Accumulated Surplus Reconciliation

**Table 28 – Cash-backed reserves/accumulated surplus reconciliation** meets the requirements of MFMA Circular 42 which deals with the funding of a municipal budget in accordance with sections 18 and 19 of the MFMA. The table seeks to answer three key questions regarding the use and availability of cash:

- What are the predicted cash and investments that are available at the end of the budget year?
- How are those funds used?
- What is the net funds available or funding shortfall?

A surplus would indicate the cash-backed accumulated surplus that was/is available. A shortfall (applications > cash and investments) is indicative of non-compliance with section 18 of the MFMA requirement that the municipality's budget must be 'funded'. Non-compliance with section 18 is assumed because a shortfall would indirectly indicate that the annual budget is not

appropriately funded (budgeted spending is greater than funds available or to be collected). The municipality is currently compliant in this regard.

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Cash and investments available</b>									
Cash/cash equivalents at the year end	(1 958)	12 487	14 710	3 609	4 555	4 555	5 406	5 721	6 087
Other current investments > 90 days	0	(0)	(0)	-	-	-	-	0	0
Non current assets - investments	331	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>	<b>(1 636)</b>	<b>12 487</b>	<b>14 710</b>	<b>3 609</b>	<b>4 555</b>	<b>4 555</b>	<b>5 406</b>	<b>5 721</b>	<b>6 087</b>
<b>Application of cash and investments</b>									
Unspent conditional transfers	2 112	10 945	8 774	1 594	-	-	-	-	-
Unspent borrowing	-	-	-	-	-	-	-	-	-
Statutory requirements	-	-	-	-	-	-	-	-	-
Other working capital requirements	1 654	1 227	2 270	1 059	2 270	2 270	2 270	2 270	2 270
Other provisions	-	-	-	-	-	-	-	-	-
Long term investments committed	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	-	-	-	-	-	-	-	-	-
<b>Total Application of cash and investments:</b>	<b>3 986</b>	<b>12 173</b>	<b>11 044</b>	<b>2 693</b>	<b>2 270</b>	<b>2 270</b>	<b>2 270</b>	<b>2 270</b>	<b>2 270</b>
<b>Surplus(shortfall)</b>	<b>(5 604)</b>	<b>315</b>	<b>3 666</b>	<b>916</b>	<b>2 285</b>	<b>2 285</b>	<b>3 136</b>	<b>3 451</b>	<b>3 817</b>

Table 28 – Cash-backed reserves/accumulated surplus reconciliation

## 2.6.4 Funding compliance measurement

National Treasury requires that the municipality assess its financial sustainability against fourteen different measures that look at various aspects of the financial health of the municipality. These measures are contained in **Table 29 – Funding compliance measurement**. All the information comes directly from the annual budgeted statements of financial performance, financial position and cash flows. The funding compliance measurement table essentially measures the degree to which the proposed budget complies with the funding requirements of the MFMA. Each of the measures is discussed below.

Description	MFMA section	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Funding measures</b>										
Cash/cash equivalents at the year end - R'000	18(1)b	(1 958)	12 487	14 710	3 609	4 555	4 555	5 406	5 721	6 087
Cash + investments at the year end less applications - R'000	18(1)b	(5 604)	315	3 666	916	2 285	2 285	3 136	3 451	3 817
Cash year end/monthly employees/supplier payments	18(1)b	(0.3)	1.8	1.9	0.5	0.6	0.6	0.6	0.6	0.6
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	(7 257)	1 972	(2 475)	(3 045)	(2 741)	(2 741)	(1 950)	296	(3 435)
Service charge rev % change - macro CPA target exclusive	18(1)a,(2)	N.A.	(77.4%)	(2.1%)	(5.6%)	(6.0%)	(6.0%)	(1.1%)	(39.1%)	(0.7%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	5.1%	6.4%	2.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital payments % of capital expenditure	18(1)c,19	100.0%	100.0%	80.4%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/passed allocations	18(1)a	N.A.	(55.5%)	0.4%	19.9%	(24.8%)	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - (incl/decl)	18(1)a	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Long term receivables % change - (incl/decl)	18(1)a	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(v)	37.4%	19.3%	33.3%	44.5%	68.4%	66.4%	91.4%	77.3%	83.0%
Asset renewal % of capital budget	20(1)(v)	0.0%	0.0%	38.5%	37.2%	64.6%	64.6%	0.0%	38.6%	33.7%

Table 29 – Funding compliance measurement



#### *2.6.4.1 Cash/cash equivalent position*

The Municipality's forecast cash position was discussed as part of the budgeted cash flow statement. A 'positive' cash position, for each year of the MTREF would generally be a minimum requirement and this will be achieved with this budget for the duration of the MTREF period.

If the municipality's forecast cash position is negative, for any year of the medium term budget, the budget is very unlikely to meet MFMA requirements or be sustainable and could indicate a risk of non-compliance with Section 45 of the MFMA which deals with the repayment of short term debt at the end of the financial year.

#### *2.6.4.2 Cash plus investments less application of funds*

The purpose of this measure is to understand how the municipality has applied the available cash and investments as identified in the budgeted cash flow statement. The reconciliation is intended to be a relatively simple methodology for understanding the budgeted amount of cash and investments available with any planned or required applications to be made. The municipality is currently in a surplus.

#### *2.6.4.3 Monthly average payments covered by cash or cash equivalents*

The purpose of this measure is to understand the level of financial risk should the municipality be under stress from a collection and cash in-flow perspective.

#### *2.6.4.4 Surplus/deficit excluding depreciation offsets*

The main purpose of this measure is to understand whether the revenue levels are sufficient to conclude that the community is making a sufficient contribution for the municipal resources consumed each year. An 'adjusted' surplus/deficit is achieved by offsetting the amount of depreciation related to externally funded assets. Municipalities need to assess the result of this calculation taking into consideration its own circumstances and levels of backlogs. If the outcome is a deficit, it may indicate that rates and service charges are insufficient to ensure that the community is making a sufficient contribution towards the economic benefits they are consuming over the medium term. The municipality has difficulty in identifying new funding sources and additional grant funding might be the only alternative.

#### *2.6.4.5 Property Rates/service charge revenue as a percentage increase less macro inflation target*

The purpose of this measure is to understand whether the municipality is contributing appropriately to the achievement of national inflation targets. This measure is based on the increase in 'revenue', which will include both the change in the tariff as well as any assumption about real growth such as new property development, services consumption growth etc.

The factor is calculated by deducting the maximum macro-economic inflation target increase (which is currently 4 – 6 per cent). The result is intended to be an approximation of the real increase in revenue.



#### *2.6.4.6 Cash receipts as a percentage of ratepayer and other revenue*

This factor is a macro-measure of the rate at which funds are 'collected'. This measure is intended to analyse the underlying assumed collection rate for the MTREF to determine the relevance and credibility of the budget assumptions contained in the budget. It can be seen that the outcome is very close to 100%, which is very good.

#### *2.6.4.7 Debt impairment expense as a percentage of billable revenue*

This factor measures whether the provision for debt impairment is being adequately funded and is based on the underlying assumption that the provision for debt impairment (doubtful and bad debts) has to be increased to offset under-collection of billed revenues. This percentage is very low, but is mainly attributable to the high collection rate of the municipality.

#### *2.6.4.8 Capital payments percentage of capital expenditure*

The purpose of this measure is to determine whether the timing of payments has been taken into consideration when forecasting the cash position. It can be seen that a 100 per cent payments has been factored into the cash position forecasted over the entire financial year.

#### *2.6.4.9 Transfers/grants revenue as a percentage of Government transfers/grants available*

The purpose of this measurement is mainly to ensure that all available transfers from national and provincial government have been budgeted for. A percentage less than 100 per cent could indicate that not all grants as contained in the Division of Revenue Act (DoRA) have been budgeted for. The Municipality has budgeted for all transfers and therefore no percentage is being shown as outstanding.

#### *2.6.4.10 Consumer debtors change (Current and Non-current)*

The purpose of these measures is to ascertain whether budgeted reductions in outstanding debtors are realistic. There are 2 measures shown for this factor; the change in current debtors and the change in long-term receivables, both from the Budgeted Financial Position.

#### *2.6.4.11 Repairs and maintenance expenditure level*

This measure must be considered important within the context of the funding measures criteria because a trend that indicates insufficient funds being committed to asset repair could also indicate that the overall budget is not credible and/or sustainable in the medium to long term because the revenue budget is not being protected.

#### *2.6.4.12 Asset renewal/rehabilitation expenditure level*

This measure has a similar objective to aforementioned objective relating to repairs and maintenance. A requirement of the detailed capital budget (since MFMA Circular 28 which was issued in December 2005) is to categorise each capital project as a new asset or a renewal/rehabilitation project. The objective is to summarise and understand the proportion of budgets being provided for new assets and also asset sustainability. A declining or low level of

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renewal funding may indicate that a budget is not credible and/or sustainable and future revenue is not being protected, similar to the justification for 'repairs and maintenance' budgets.

## 2.7 Expenditure on grants and reconciliations of unspent funds

**Table 30 – Expenditure on transfers and grant programmes and Table 31 Reconciliation between transfers, grant receipts and unspent funds highlights the above.**

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>EXPENDITURE:</b>									
<b>Operating expenditure of Transfers and Grants</b>									
National Government:	43 914	46 939	50 929	53 637	53 717	53 717	56 672	57 169	57 888
Local Government Equitable Share	41 692	43 689	48 637	50 197	15 505	15 505	15 584	15 797	15 928
RSC Levy Replacement					34 892	34 892	35 757	36 785	37 729
Finance Management	1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250
Municipal Systems Improvement	790	1 000	850	934	934	934	930	980	1 023
ERWP Incentive	182	1 000	1 000	1 056	1 056	1 056	1 000		
Other transfers/grants			1 152		80	80	2 154	2 427	2 548
Provincial Government:	39 002	41 407	51 909	41 786	92 333	92 333	59 411	56 734	60 537
PT - PAVK	38 962	41 285	50 622	40 661	48 657	48 657	59 058	56 553	60 157
Seta	40	120	287	265	265	265	280	300	300
Other provincial									
Kanwyderskraai									
Health Subsidy			115						
Financial Management Grant				200	-	-			
Coastal Management Plan		7	114						
Tourism Projects			14	50					
Management Support (MFIP)			221		694	694			
Risk Assessment					334	334			
Compliance Model					43	43			
Coastal Management Plan				410	784	784			
Municipal Capacity Building Grant					500	500			
Municipal Performance Management Grant					50	50			
Operational Support Grant					66	66	72	76	80
Financial Management Support Grant					910	910			
Greenest Municipality					30	30			
Risk Management			66						
Sport and Recreational Facilities			340						
Human Rights			50						
District Municipality:	-	-	-	-	-	-	-	-	-
(insert description)									
Other grant providers:	-	-	-	-	-	-	-	-	-
(insert description)									
Total operating expenditure of Transfers and Grants:	82 916	88 346	102 839	95 423	106 050	106 050	116 083	113 903	118 425
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>82 916</b>	<b>88 346</b>	<b>102 839</b>	<b>95 423</b>	<b>106 050</b>	<b>106 050</b>	<b>116 083</b>	<b>113 903</b>	<b>118 425</b>

**Table 30 – Expenditure on transfers and grant programmes**

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand									
<b>Operating transfers and grants:</b>									
<b>National Government:</b>									
Balance unspent at beginning of the year	1 552	(42)	—						
Current year receipts	43 914	46 939	48 777	53 637	53 717	53 717	56 672	57 169	57 853
Conditions met - transferred to revenue	45 507	46 897	48 777	53 637	53 717	53 717	56 672	57 169	57 853
Conditions still to be met - transferred to liabilities	(42)	—	—						
<b>Provincial Government:</b>									
Balance unspent at beginning of the year	2 068	2 112	10 945	—					
Current year receipts	36 076	50 270	50 797	41 786	52 333	52 333	59 411	56 734	60 537
Conditions met - transferred to revenue	36 032	41 437	52 969	41 786	52 333	52 333	59 411	56 734	60 537
Conditions still to be met - transferred to liabilities	2 112	10 945	8 774	—					
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>	<b>81 540</b>	<b>58 334</b>	<b>101 746</b>	<b>95 423</b>	<b>106 050</b>	<b>106 050</b>	<b>116 083</b>	<b>113 903</b>	<b>118 425</b>
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>	<b>2 070</b>	<b>10 945</b>	<b>8 774</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>

Table 31 Reconciliation between transfers, grant receipts and unspent funds



## 2.8 Councillor and employee benefits

There are 21 Councillors and 295 full-time employees at the municipality. It is projected that the employees will increase by 2 over the MTREF due to new positions to be filled.

**Table 32 – Summary of councillor and staff benefits** highlights the above.

Summary of Employees and Councillor remuneration R thousand	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
	A	B	C	D	E	F	G	H	I
<b>Councillors (Political Office Bearers plus Others)</b>									
Basic Salaries and Wages	2 700	2 581	2 463	2 258	2 258	2 258	2 394	2 580	2 777
Pension and UIF Contributions	121	124	141	141	145	145	154	162	171
Medical Aid Contributions	16	17	13	—	—	—	—	—	—
Motor Vehicle Allowance	1 215	1 115	1 231	1 197	1 255	1 255	1 443	1 527	1 611
Cellphone Allowance	149	142	225	333	333	333	350	354	278
Housing Allowances	—	—	—	—	—	—	—	—	—
Other benefits and allowances	—	—	71	—	—	—	75	80	85
<b>Sub Total - Councillors</b>	<b>4 201</b>	<b>3 979</b>	<b>3 144</b>	<b>3 626</b>	<b>3 678</b>	<b>3 678</b>	<b>3 322</b>	<b>3 614</b>	<b>3 923</b>
<b>% Increase</b>		<b>(5.4%)</b>	<b>29.3%</b>	<b>(2.1%)</b>	<b>0.8%</b>		<b>4.8%</b>	<b>3.5%</b>	<b>5.3%</b>
<b>Senior Managers of the Municipality</b>									
Basic Salaries and Wages	1 859	345	2 157	2 494	2 107	2 107	2 945	3 120	3 433
Pension and UIF Contributions	295	185	352	50	4	4	5	6	7
Medical Aid Contributions	45	—	—	—	—	—	—	—	—
Overtime	—	—	—	—	—	—	—	—	—
Performance Bonus	39	—	—	—	—	—	—	—	—
Motor Vehicle Allowance	2	25	58	285	167	167	167	180	195
Cellphone Allowance	—	—	—	19	—	—	—	—	—
Housing Allowances	—	—	—	—	—	—	—	—	—
Other benefits and allowances	50	48	165	5	5	5	5	6	8
Payments in lieu of leave	5	32	—	40	12	12	79	81	52
Long service awards	—	—	—	—	—	—	70	70	70
Post-retirement benefit obligations	—	—	—	24	—	—	—	—	—
<b>Sub Total - Senior Managers of Municipality</b>	<b>2 445</b>	<b>1 118</b>	<b>2 626</b>	<b>3 609</b>	<b>2 295</b>	<b>2 295</b>	<b>3 272</b>	<b>3 523</b>	<b>3 795</b>
<b>% Increase</b>		<b>(54.3%)</b>	<b>134.8%</b>	<b>14.0%</b>	<b>(23.7%)</b>		<b>42.0%</b>	<b>7.7%</b>	<b>7.7%</b>
<b>Other Municipal Staff</b>									
Basic Salaries and Wages	37 059	37 551	45 350	45 485	47 559	42 588	54 540	58 834	61 181
Pension and UIF Contributions	5 840	6 358	6 752	7 736	7 643	6 643	8 171	8 683	9 377
Medical Aid Contributions	2 271	2 505	2 754	3 025	3 100	3 100	3 240	3 426	3 700
Overtime	1 765	1 130	1 385	1 383	1 231	1 231	1 372	1 409	1 522
Performance Bonus	2 086	2 742	—	—	—	—	—	—	—
Motor Vehicle Allowance	2 205	2 429	2 245	3 205	2 070	2 070	3 733	4 031	4 354
Cellphone Allowance	—	—	—	(19)	—	—	—	—	—
Housing Allowances	210	204	161	220	184	184	185	209	228
Other benefits and allowances	2 789	2 548	3 241	6 770	6 737	6 737	4 054	4 211	4 470
Payments in lieu of leave	439	618	599	800	787	787	775	790	760
Long service awards	564	523	702	702	701	701	746	760	774
Post-retirement benefit obligations	4 722	5 013	5 125	5 623	5 571	5 571	5 798	5 843	5 590
<b>Sub Total - Other Municipal Staff</b>	<b>59 918</b>	<b>62 019</b>	<b>69 879</b>	<b>74 880</b>	<b>76 609</b>	<b>70 609</b>	<b>82 633</b>	<b>85 998</b>	<b>82 284</b>
<b>% Increase</b>		<b>3.5%</b>	<b>12.7%</b>	<b>7.2%</b>	<b>(5.7%)</b>		<b>17.0%</b>	<b>4.1%</b>	<b>7.3%</b>
<b>Total Parent Municipality</b>	<b>98 559</b>	<b>67 116</b>	<b>77 649</b>	<b>82 923</b>	<b>77 981</b>	<b>77 981</b>	<b>91 226</b>	<b>95 133</b>	<b>102 002</b>
		<b>0.8%</b>	<b>15.3%</b>	<b>6.5%</b>	<b>(6.0%)</b>		<b>17.0%</b>	<b>4.3%</b>	<b>7.2%</b>
<b>Board Members of Entities</b>									
Basic Salaries and Wages	—	—	—	—	—	—	—	—	—
Pension and UIF Contributions	—	—	—	—	—	—	—	—	—
Medical Aid Contributions	—	—	—	—	—	—	—	—	—
Overtime	—	—	—	—	—	—	—	—	—
Performance Bonus	—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance	—	—	—	—	—	—	—	—	—
Cellphone Allowance	—	—	—	—	—	—	—	—	—
Housing Allowances	—	—	—	—	—	—	—	—	—
Other benefits and allowances	—	—	—	—	—	—	—	—	—
Board Fees	—	—	—	—	—	—	—	—	—
Payments in lieu of leave	—	—	—	—	—	—	—	—	—
Long service awards	—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—	—	—
<b>Sub Total - Board Members of Entities</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>% Increase</b>									
<b>Senior Managers of Entities</b>									
Basic Salaries and Wages	—	—	—	—	—	—	—	—	—
Pension and UIF Contributions	—	—	—	—	—	—	—	—	—
Medical Aid Contributions	—	—	—	—	—	—	—	—	—
Overtime	—	—	—	—	—	—	—	—	—
Performance Bonus	—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance	—	—	—	—	—	—	—	—	—
Cellphone Allowance	—	—	—	—	—	—	—	—	—
Housing Allowances	—	—	—	—	—	—	—	—	—
Other benefits and allowances	—	—	—	—	—	—	—	—	—
Payments in lieu of leave	—	—	—	—	—	—	—	—	—
Long service awards	—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—	—	—
<b>Sub Total - Senior Managers of Entities</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>% Increase</b>									
<b>Other Staff of Entities</b>									
Basic Salaries and Wages	—	—	—	—	—	—	—	—	—
Pension and UIF Contributions	—	—	—	—	—	—	—	—	—
Medical Aid Contributions	—	—	—	—	—	—	—	—	—
Overtime	—	—	—	—	—	—	—	—	—
Performance Bonus	—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance	—	—	—	—	—	—	—	—	—
Cellphone Allowance	—	—	—	—	—	—	—	—	—
Housing Allowances	—	—	—	—	—	—	—	—	—
Other benefits and allowances	—	—	—	—	—	—	—	—	—
Payments in lieu of leave	—	—	—	—	—	—	—	—	—
Long service awards	—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—	—	—
<b>Sub Total - Other Staff of Entities</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>% Increase</b>									
<b>Total Municipal Entities</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>98 559</b>	<b>67 116</b>	<b>77 649</b>	<b>82 923</b>	<b>77 981</b>	<b>77 981</b>	<b>91 226</b>	<b>95 133</b>	<b>102 002</b>
<b>% Increase</b>		<b>0.8%</b>	<b>15.3%</b>	<b>6.5%</b>	<b>(6.0%)</b>		<b>17.0%</b>	<b>4.3%</b>	<b>7.2%</b>
<b>TOTAL MANAGERS AND STAFF</b>	<b>62 353</b>	<b>63 137</b>	<b>72 503</b>	<b>77 885</b>	<b>72 903</b>	<b>72 903</b>	<b>85 905</b>	<b>89 519</b>	<b>96 079</b>

Table 32 – Summary of councillor and staff benefits

## 2.9 Monthly targets for revenue, expenditure and cash flow

The following tables are applicable:

- Table 33 – Budgeted monthly revenue and expenditure;
- Table 34 – Budgeted monthly revenue and expenditure (standard classification);
- Table 35 – Budgeted monthly revenue and expenditure (municipal vote);
- Table 36 – Budgeted monthly capital expenditure (municipal vote);
- Table 37 – Budgeted monthly capital expenditure (standard classification); and
- Table 38 – Budgeted monthly cash flow.

Description	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousands</b>															
<b>Revenue by Source</b>															
Property rates	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Property rates – penalties & collection charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges – electricity revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges – water revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges – sanitation revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges – refuse revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges – other	104	33	36	31	32	46	27	27	51	35	25	34	840	453	479
Rental of fixtures and equipment	8 050	258	715	890	314	280	302	170	375	121	140	260	11 814	11 955	12 538
Interest earned – external investments	32	64	56	135	93	83	98	69	112	104	25	53	1 000	1 000	1 000
Interest earned – outstanding debtors	0	0	0	0	0	0	0	1	0	0	0	0	4	6	0
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fees	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Licences and permits	0	1	3	6	(1)	0	1	2	3	3	3	2	24	26	26
Agency services	–	9	1 529	512	590	521	594	440	377	332	337	892	6 263	5 918	5 918
Transfers recognised – operational	25 200	5 611	6 627	4 401	21 354	4 401	4 401	4 401	18 271	4 401	4 401	11 615	116 063	113 903	113 425
Other revenue	185	160	163	203	262	376	515	325	320	239	243	2 772	5 793	5 929	6 150
Gains on disposal of PPE	–	3 100	–	–	–	–	–	–	–	–	–	–	3 100	5 120	1 040
<b>Total Revenue (including capital transfers and contributions)</b>	<b>34 772</b>	<b>9 237</b>	<b>9 159</b>	<b>6 160</b>	<b>22 844</b>	<b>5 712</b>	<b>5 907</b>	<b>5 435</b>	<b>19 488</b>	<b>5 275</b>	<b>5 223</b>	<b>15 630</b>	<b>144 701</b>	<b>144 363</b>	<b>146 824</b>
<b>Expenditure by Type</b>															
Employee related costs	6 006	5 315	5 188	5 086	11 598	3 676	5 581	5 343	5 200	5 410	5 552	4 617	70 264	73 004	78 770
Remuneration of councillors	443	443	443	443	443	443	443	443	443	443	443	443	5 322	5 614	5 923
Debt impairment	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Depreciation & asset impairment	160	160	160	160	160	160	160	160	160	160	160	160	1 919	1 577	1 583
Finance charges	–	2	2	2	2	39	2	2	2	2	2	38	56	82	87
Bulk purchases	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other materials	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services	150	150	150	150	150	150	150	150	150	150	150	2 575	4 225	4 225	4 225
Transfers and grants	–	–	–	–	–	–	–	–	–	–	–	–	120	120	–
Other expenditure	2 527	5 120	5 595	6 050	5 364	8 914	4 201	3 644	5 549	4 705	4 236	10 117	94 716	53 478	59 855
Loss on disposal of PPE	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<b>Total Expenditure</b>	<b>9 299</b>	<b>11 192</b>	<b>11 339</b>	<b>11 872</b>	<b>18 188</b>	<b>11 882</b>	<b>18 517</b>	<b>11 113</b>	<b>11 565</b>	<b>19 532</b>	<b>16 543</b>	<b>15 068</b>	<b>146 651</b>	<b>144 990</b>	<b>136 262</b>
<b>Surplus/(Deficit)</b>	<b>25 473</b>	<b>(1 955)</b>	<b>(2 380)</b>	<b>(5 691)</b>	<b>4 656</b>	<b>(6 170)</b>	<b>(1 581)</b>	<b>(5 678)</b>	<b>7 983</b>	<b>(5 650)</b>	<b>(5 320)</b>	<b>(2 431)</b>	<b>(1 950)</b>	<b>296</b>	<b>(3 438)</b>
Transfers recognised – capital	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contributions recognised – capital	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contributed assets	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>25 473</b>	<b>(1 955)</b>	<b>(2 380)</b>	<b>(5 691)</b>	<b>4 656</b>	<b>(6 170)</b>	<b>(1 581)</b>	<b>(5 678)</b>	<b>7 983</b>	<b>(5 650)</b>	<b>(5 320)</b>	<b>(2 431)</b>	<b>(1 950)</b>	<b>296</b>	<b>(3 438)</b>
Taxation	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Attributable to associates	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of surplus/ (profit) of associates	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit)</b>	<b>25 473</b>	<b>(1 955)</b>	<b>(2 380)</b>	<b>(5 691)</b>	<b>4 656</b>	<b>(6 170)</b>	<b>(1 581)</b>	<b>(5 678)</b>	<b>7 983</b>	<b>(5 650)</b>	<b>(5 320)</b>	<b>(2 431)</b>	<b>(1 950)</b>	<b>296</b>	<b>(3 438)</b>

Table 34 – Budgeted monthly revenue and expenditure



Description	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Revenue - Standard</b>															
Governance and administration	21 937	4 478	3 905	743	17 734	784	792	885	14 435	351	588	2 818	85 485	79 391	80 213
Executive and council	91	3 200	1 619	603	659	571	654	551	458	443	417	933	10 390	12 233	9 472
Budget and treasury office	21 034	1 275	2 284	139	17 050	95	137	34	13 957	103	181	1 035	53 070	52 593	59 321
Corporate services	13	0	1	1	1	0	0	0	1	0	0	0	19	21	21
Community and public safety	8 330	318	779	942	374	369	389	233	459	189	193	332	12 320	12 762	13 521
Community and social services	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Sport and recreation	5 315	296	755	825	358	287	380	214	440	168	178	313	12 806	12 524	13 183
Public safety	4	3	4	3	2	17	17	9	3	2	6	10	92	91	153
Housing	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Health	11	11	11	11	11	11	11	11	11	11	11	9	130	140	151
Economic and environmental services	4 431	4 287	4 403	4 488	4 492	4 411	4 422	4 469	4 485	4 484	4 484	10 451	59 164	58 483	60 265
Planning and development	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Road transport	4 431	4 359	4 400	4 402	4 403	4 410	4 421	4 407	4 405	4 402	4 401	10 639	59 140	58 439	60 239
Environmental protection	0	1	3	6	(1)	0	1	2	3	2	3	5	24	28	29
Trading services	74	93	81	89	138	225	333	183	168	135	120	2 837	4 225	4 225	4 225
Electricity	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Water	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Waste water management	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Waste management	74	93	81	89	138	225	333	183	168	135	120	2 837	4 225	4 225	4 225
Other	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Total Revenue - Standard</b>	<b>34 772</b>	<b>9 227</b>	<b>9 159</b>	<b>6 188</b>	<b>22 644</b>	<b>5 712</b>	<b>5 937</b>	<b>5 432</b>	<b>19 489</b>	<b>5 275</b>	<b>5 223</b>	<b>15 438</b>	<b>144 701</b>	<b>144 383</b>	<b>148 824</b>
<b>Expenditure - Standard</b>															
Governance and administration	2 582	3 904	3 152	3 237	4 757	3 236	2 891	3 849	3 144	2 997	2 895	1 971	36 947	36 936	37 384
Executive and council	1 118	1 135	1 197	1 209	1 753	1 203	1 161	1 132	1 156	1 178	1 182	533	14 516	14 878	15 779
Budget and treasury office	977	1 271	1 525	1 377	1 995	1 373	1 168	1 259	1 320	1 230	1 170	855	15 320	14 807	14 884
Corporate services	486	605	638	851	974	549	555	653	625	591	585	159	7 163	7 294	8 973
Community and public safety	2 989	2 512	2 589	2 583	4 165	2 894	2 381	2 494	2 581	2 434	2 387	2 384	31 273	30 526	31 815
Community and social services	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Sport and recreation	707	984	1 011	1 035	1 392	1 052	872	533	1 055	925	878	817	11 833	10 857	10 185
Public safety	1 372	1 538	1 583	1 597	2 753	1 632	1 479	1 531	1 565	1 515	1 481	1 479	19 510	20 330	21 285
Housing	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Health	10	10	10	10	20	10	10	10	10	10	10	8	135	140	151
Economic and environmental services	4 455	5 441	5 821	5 794	5 189	5 780	5 886	5 486	5 683	5 385	5 183	51 340	73 983	72 181	76 730
Planning and development	103	109	109	110	205	110	105	105	105	107	105	65	1 345	1 433	1 491
Road transport	3 338	4 270	4 440	4 604	6 873	4 591	3 308	4 331	4 424	4 142	3 551	10 137	35 140	36 439	40 239
Environmental protection	1 013	1 063	1 072	1 031	2 030	1 083	1 045	1 051	1 071	1 059	1 048	799	13 417	14 229	15 000
Trading services	173	176	177	177	178	177	175	178	176	176	175	2 594	4 328	4 328	4 330
Electricity	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Water	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Waste water management	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Waste management	173	176	177	177	178	177	175	178	176	176	175	2 594	4 328	4 328	4 330
Other	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditure - Standard</b>	<b>9 299</b>	<b>11 182</b>	<b>11 538</b>	<b>11 872</b>	<b>18 188</b>	<b>11 562</b>	<b>10 517</b>	<b>11 113</b>	<b>11 505</b>	<b>10 932</b>	<b>10 543</b>	<b>12 889</b>	<b>146 831</b>	<b>144 903</b>	<b>150 282</b>
<b>Surplus/(Deficit) before assoc.</b>	<b>25 473</b>	<b>(1 955)</b>	<b>(2 380)</b>	<b>(5 684)</b>	<b>4 456</b>	<b>(6 170)</b>	<b>(4 580)</b>	<b>(5 678)</b>	<b>7 983</b>	<b>(5 656)</b>	<b>(5 320)</b>	<b>(2 451)</b>	<b>(1 930)</b>	<b>298</b>	<b>(3 458)</b>
Share of surplus/(deficit) of associates	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Surplus/(Deficit)</b>	<b>25 473</b>	<b>(1 955)</b>	<b>(2 380)</b>	<b>(5 684)</b>	<b>4 456</b>	<b>(6 170)</b>	<b>(4 580)</b>	<b>(5 678)</b>	<b>7 983</b>	<b>(5 656)</b>	<b>(5 320)</b>	<b>(2 451)</b>	<b>(1 930)</b>	<b>298</b>	<b>(3 458)</b>

Table 35 – Budgeted monthly revenue and expenditure (standard classification)

Description	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Revenue by Vote</b>															
Vote 1 - Municipal Manager	91	3 200	1 619	603	659	571	654	551	458	443	417	933	10 390	12 233	9 472
Vote 2 - Management Services	21 853	1 287	2 285	151	17 081	105	119	33	13 965	113	181	1 035	53 225	52 753	59 482
Vote 3 - Community Services	12 829	4 751	5 263	5 426	4 902	4 934	5 153	4 316	5 023	4 794	4 707	13 811	76 089	73 312	77 680
<b>Total Revenue by Vote</b>	<b>34 772</b>	<b>9 237</b>	<b>9 159</b>	<b>6 188</b>	<b>22 644</b>	<b>5 712</b>	<b>5 937</b>	<b>5 433</b>	<b>19 489</b>	<b>5 275</b>	<b>5 223</b>	<b>15 638</b>	<b>144 701</b>	<b>144 383</b>	<b>148 824</b>
<b>Expenditure by Vote to be appropriated</b>															
Vote 1 - Municipal Manager	1 118	1 135	1 197	1 209	1 753	1 203	1 161	1 132	1 156	1 178	1 182	533	14 516	14 878	15 779
Vote 2 - Management Services	1 573	1 594	2 011	2 146	3 350	2 140	1 843	1 580	2 064	1 950	1 849	1 035	23 870	23 404	23 205
Vote 3 - Community Services	8 607	8 013	8 270	8 517	13 250	8 535	7 513	7 955	8 245	7 820	7 532	10 026	101 265	105 626	111 277
<b>Total Expenditure by Vote</b>	<b>9 299</b>	<b>11 192</b>	<b>11 538</b>	<b>11 872</b>	<b>18 188</b>	<b>11 852</b>	<b>10 517</b>	<b>11 113</b>	<b>11 505</b>	<b>10 932</b>	<b>10 543</b>	<b>12 889</b>	<b>146 831</b>	<b>144 903</b>	<b>150 282</b>
<b>Surplus/(Deficit) before assoc.</b>	<b>25 473</b>	<b>(1 955)</b>	<b>(2 380)</b>	<b>(5 684)</b>	<b>4 456</b>	<b>(6 170)</b>	<b>(4 580)</b>	<b>(5 678)</b>	<b>7 983</b>	<b>(5 656)</b>	<b>(5 320)</b>	<b>(2 451)</b>	<b>(1 930)</b>	<b>298</b>	<b>(3 458)</b>
Taxation	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Attributable to minorities	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Share of surplus/(deficit) of associates	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Surplus/(Deficit)</b>	<b>25 473</b>	<b>(1 955)</b>	<b>(2 380)</b>	<b>(5 684)</b>	<b>4 456</b>	<b>(6 170)</b>	<b>(4 580)</b>	<b>(5 678)</b>	<b>7 983</b>	<b>(5 656)</b>	<b>(5 320)</b>	<b>(2 451)</b>	<b>(1 930)</b>	<b>298</b>	<b>(3 458)</b>

Table 36 – Budgeted monthly revenue and expenditure (municipal vote)

Description	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>															
<b>Multi-year expenditure to be appropriated</b>															
Vote 1 - Municipal Manager													-	-	-
Vote 2 - Management Services													-	-	-
Vote 3 - Community Services													-	-	-
<b>Capital multi-year expenditure sub-total</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure to be appropriated</b>															
Vote 1 - Municipal Manager		5	10			2					3		20	15	15
Vote 2 - Management Services		42	3	35	13	20	25	14	43				201	265	144
Vote 3 - Community Services		10	13	17	33	35	10	11	28	252			403	688	335
<b>Capital single-year expenditure sub-total</b>	-	57	28	52	47	58	35	25	74	255	-	-	629	1 379	554
<b>Total Capital Expenditure</b>	-	57	28	52	47	58	35	25	74	255	-	-	629	1 379	554

Table 37 – Budgeted monthly capital expenditure (municipal vote)

Description	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>															
<b>Capital Expenditure - Standard</b>															
Governance and administration	-	47	15	31	13	20	25	14	48	3	-	-	221	499	144
Executive and council		5	16			2				3			20	15	15
Budget and treasury office		21		25	10	15	25	5	33				190	631	89
Corporate services		16	5	10	3	5	5	5	10				51	23	41
Community and public safety	-	8	9	13	19	34	4	11	28	250	-	-	380	943	283
Community and social services													-	-	-
Sport and recreation		8	9	13	19	34	4	11	20				110	465	205
Public safety										250			250	350	-
Housing													-	-	-
Health													-	-	-
Economic and administrative services	-	2	4	4	16	12	4	-	6	2	-	-	48	38	123
Planning and development													-	15	15
Road transport													-	-	-
Environment protection		2	4	4	16	12	4		6	2			48	23	110
Trading services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity													-	-	-
Water													-	-	-
Waste water management													-	-	-
Waste management													-	-	-
Other													-	-	-
<b>Total Capital Expenditure - Standard</b>	-	57	28	52	47	58	35	25	74	255	-	-	629	1 379	554
<b>Funded by:</b>															
National Government													-	-	-
Provincial Government													-	-	-
District Municipality													-	-	-
Other transfers and grants													-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions & donations													-	-	-
Borrowing													-	-	-
Internally generated funds	-	57	28	52	47	58	35	25	74	255	-	-	629	1 379	554
<b>Total Capital Funding</b>	-	57	28	52	47	58	35	25	74	255	-	-	629	1 379	554

Table 38 – Budgeted monthly capital expenditure (standard classification)



MONTHLY CASH FLOWS	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand															
Cash Receipts By Source															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-			
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-			
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-			
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-			
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-			
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-			
Service charges - other	504	33	56	31	32	49	27	27	51	35	25	34	660	455	479
Rental of buildings and equipment	8 050	250	715	690	314	220	302	170	375	121	140	260	11 514	11 455	(2 533)
Interest earned - external investments	35	64	56	155	53	83	98	89	112	104	85	83	1 000	1 000	1 000
Interest earned - outstanding debtors	0	0	0	0	0	0	-	1	0	0	0	0	4	0	0
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	0	1	3	5	(1)	0	1	2	3	3	3	2	24	26	28
Agency services	-	9	1 525	512	590	521	594	440	377	352	327	492	6 203	5 940	6 916
Transfer receipts - co-operations	25 200	5 611	6 627	4 401	21 354	4 401	4 401	4 401	13 271	4 401	4 401	11 615	216 032	113 933	113 425
Other revenue	185	180	153	203	262	375	515	326	350	259	243	2 772	5 793	5 426	6 150
Cash Receipts by Source	34 772	6 137	9 159	6 190	22 844	5 712	5 937	5 435	19 489	5 275	5 223	15 638	141 941	138 153	144 904
Other Cash Flows by Source															
Transfer receipts - capital	-	-	-	-	-	-	-	-	-	-	-	-			
Contributions recognised - capital & Contributed	-	-	-	-	-	-	-	-	-	-	-	-			
Proceeds on disposal of PPE	-	3 100	-	-	-	-	-	-	-	-	-	-	3 100	5 120	1 040
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	34 772	9 237	9 159	6 190	22 844	5 712	5 937	5 435	19 489	5 275	5 223	15 638	144 791	144 383	149 624
Cash Payments by Type															
Employee related costs	5 050	5 050	5 040	5 050	10 121	5 040	5 040	5 040	5 040	5 050	5 050	5 050	65 785	69 790	74 523
Remuneration of councillors	443	443	443	443	443	443	443	443	443	443	443	443	5 322	5 654	5 923
Finance charges	-	2	2	2	2	2	2	2	2	2	2	2	33	56	82
Bulk purchases - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contractor services	150	150	150	150	150	150	150	150	150	150	150	2 575	4 225	4 225	4 225
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	2 537	5 122	5 555	8 859	5 554	6 014	4 201	5 014	5 549	4 765	4 238	10 237	64 333	59 476	59 865
Cash Payments by Type	8 181	10 776	11 252	11 706	16 290	11 787	9 857	10 679	11 285	10 422	9 882	18 353	140 313	138 997	144 441
Other Cash Flows/Payments by Type															
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	629	629	1 523
Repayment of borrowing	24	24	24	24	24	60	24	34	24	24	24	85	438	438	126
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	371	4 120	1 286
Total Cash Payments by Type	8 215	10 802	11 276	11 731	16 365	11 882	9 981	10 895	11 329	10 447	9 916	18 432	141 351	143 988	146 457
NET INCREASE/(DECREASE) IN CASH HELD	26 557	(1 569)	(2 117)	(5 536)	6 554	(6 070)	(3 944)	(5 260)	8 194	(5 171)	(4 659)	(2 814)	831	315	348
Cash/cash equivalents at the month/year begin:	4 555	31 112	29 547	27 430	21 880	28 218	22 128	16 183	12 923	19 053	13 912	9 218	4 535	5 406	5 721
Cash/cash equivalents at the month/year end:	31 112	29 547	27 430	21 880	28 218	22 128	16 183	12 923	19 053	13 912	9 218	5 406	5 409	5 721	6 037

Table 39 – Budgeted monthly cash flow



## **2.10 Contracts having future budgetary implications**

In terms of the Municipality's Supply Chain Management Policy, no contracts are awarded beyond the medium-term revenue and expenditure framework (three years). In ensuring adherence to this contractual time frame limitation, all reports submitted to either the Bid Evaluation and Adjudication Committees must obtain formal financial comments from the Financial Management Division of the Treasury Department.

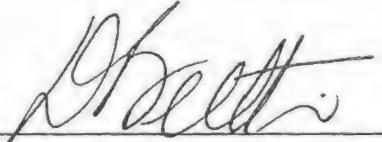
## **2.11 Allocations and grants made by the municipality**

Due to financial constraints, the municipality reduced the budget for allocations to other individuals and entities to zero for the entire MTREF period.

**2.12 Municipal Manager's quality certificate**

I DAVID BERETTI, Municipal Manager of Overberg District Municipality, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name DAVID BERETTI  
Municipal Manager of Overberg District Municipality

Signature 

Date 8.4.2015

## Part 3 – Appendices

### 3.1 Appendix A – Capital budget

Municipal Vote/Capital project	Program/Project description	Asset Class	Asset Sub-Class	2015/16 Medium Term Revenue & Expenditure Framework			Project Information
				Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	
R thousand		3	3				New or renewal
Parent municipality:							
1.1 - Council Expenditure	Projector	Other assets	Furniture and other office equipment	-	-	-	New
1.5 - Audit	Computer equipment	Other assets	Computers - hardware/equipment				New
1.5 - Audit	Computer equipment	Other assets	Computers - hardware/equipment				New
1.2 - Executive Services	Computer equipment	Other assets	Computers - hardware/equipment	10	10	10	New
1.2 - Executive Services	Sundry Equipment	Other assets	Furniture and other office equipment	10	5	5	New
2.1 - Record Management	Sundry Equipment	Other assets	Furniture and other office equipment	14	5	5	New
2.1 - Record Management	Franking Machine	Other assets	Furniture and other office equipment				New
2.2 - Human Resources	Projector	Other assets	Furniture and other office equipment				5 New
2.2 - Human Resources	Projector screen	Other assets	Furniture and other office equipment				1 New
2.2 - Human Resources	White board	Other assets	Furniture and other office equipment				1 New
2.2 - Human Resources	Recording Device	Other assets	Furniture and other office equipment				2 New
2.2 - Human Resources	Computer equipment	Other assets	Computers - hardware/equipment				New
2.3 - Supply Chain Management	Computer equipment	Other assets	Computers - hardware/equipment	10	5	5	8 New
2.3 - Supply Chain Management	Sundry Equipment	Other assets	Furniture and other office equipment	2	2	2	2 New
2.4 - Administration	Computer Equipment	Other assets	Computers - hardware/equipment	20	10	10	10 New
2.6 - Administration	Sundry Equipment	Other assets	Furniture and other office equipment	15	5	5	5 New
2.6 - Administration	Vehicle	Other assets	General vehicles				New
2.6 - Administration	Tractor	Other assets	Plant & equipment				New
2.6 - Administration	Electrical Appliances	Other assets	Furniture and other office equipment				10 New
2.6 - Administration	Sundry Equipment	Other assets	Furniture and other office equipment	3	3	3	3 New
2.4 - Administration	Shelf Shelves	Other assets	Furniture and other office equipment				New
2.4 - Finance Inc, Exp & IT	Computer equipment	Other assets	Computers - hardware/equipment	50	50	50	New
2.4 - Finance Inc, Exp & IT	Sundry Equipment	Other assets	Furniture and other office equipment	8	8	8	New
2.4 - Finance Inc, Exp & IT	Upgrading IT Network	Other assets	Computers - hardware/equipment		350		Renewal
2.4 - Finance Inc, Exp & IT	Computer equipment E-mail Server	Other assets	Computers - hardware/equipment	14			Renewal
2.4 - Finance Inc, Exp & IT	SQL Cals	Other assets	Computers - hardware/equipment	10	75		New
2.4 - Finance Inc, Exp & IT	Computer equipment	Other assets	Computers - hardware/equipment				New
2.7 - Property Services	Security gate	Other assets	Buildings				New
2.8 - Financial Administration	Computer equipment	Other assets	Computers - hardware/equipment	10	10	12	New
2.8 - Financial Administration	Sundry Equipment	Other assets	Furniture and other office equipment	8	5	9	New
2.8 - Financial Administration	Computer Server	Other assets	Computers - hardware/equipment				New
2.9 - IDP/LED	Sundry Equipment	Other assets	Furniture and other office equipment		15	15	New
3.1 - Public Safety	Rescue/Sundry Equipment	Other assets	Plant & equipment	250	100		New
3.1 - Public Safety	Replacement of Vehicles	Other assets	Fleet		250		Renewal
3.1 - Public Safety	Computer Server	Other assets	Computers - hardware/equipment				New
3.2 - Environment Protection	Sundry equipment	Other assets	Furniture and other office equipment	10	10	10	New
3.2 - Environment Protection	Data Projectors	Other assets	Furniture and other office equipment				New
3.2 - Environment Protection	Inspection kit	Other assets	Furniture and other office equipment				6 New
3.2 - Environment Protection	Computer equipment	Other assets	Computers - hardware/equipment				35 New
3.2 - Environment Protection	Sundry equipment	Other assets	Furniture and other office equipment	15			New
3.2 - Environment Protection	Computer equipment	Other assets	Computers - hardware/equipment	10			30 New
3.2 - Environment Protection	Upgrading of Toilets	Other assets	Buildings				Renewal
3.6 - Resorts	Sundry equipment (Die Dam)	Other assets	Plant & equipment	10	10		New
3.6 - Resorts	Kiosk (Die Dam)	Other assets	Other Buildings		30		Renewal
3.6 - Resorts	Conservancy Tank (Die Dam)	Other assets	Plant & equipment		50		New
3.6 - Resorts	Worker Dwelling (Die Dam)	Other assets	Other Buildings		150		Renewal
3.6 - Resorts	Electricity Appliances (Die Dam)	Other assets	Furniture and other office equipment	10	10		New
3.6 - Resorts	Street Lighting (Ulukraal)	Infrastructure - Electricity	Street Lighting		50		Renewal
3.6 - Resorts	Sundry equipment (Ulukraal)	Other assets	Plant & equipment	15	15	15	New
3.6 - Resorts	Electricity Appliances (Ulukraal)	Other assets	Furniture and other office equipment	75	50	50	New
3.6 - Resorts	Matress Cleaning Machine (Ulukraal)	Other assets	Plant & equipment				New
3.6 - Resorts	Blinds (Ulukraal)	Other assets	Furniture and other office equipment				New
3.6 - Resorts	Computer Equipment	Other assets	Computers - hardware/equipment				New
3.6 - Resorts	Roof upgrade (Ulukraal)	Other assets	Other Buildings				Renewal
3.6 - Resorts	Electricity (Ulukraal)	Other assets	Other Buildings				Renewal
3.6 - Resorts	Severage (Ulukraal)	Other assets	Severage purification			150	Renewal
3.6 - Resorts	Access Control	Other assets	Recreational facilities				Renewal
3.6 - Resorts	Jungle Gym	Other assets	Recreational facilities				New
3.6 - Resorts	Refrigerators (Ulukraal)	Other assets	Plant & equipment				New
3.6 - Resorts	Access Road (Die Dam)	Other assets	Recreational facilities		50		Renewal
3.6 - Resorts	V Drains (Die Dam)	Other	Recreational facilities				Renewal
3.6 - Resorts	Upgrade Ablution Facilities (Die Dam)	Other	Recreational facilities	45		45	Renewal
3.6 - Resorts	Mobile Toilets (Die Dam)	Other assets	Other Buildings	15		15	New
3.6 - Resorts	Camping Site (Die Dam)	Other assets	Other Buildings		30		Renewal
3.6 - Resorts	Upgrade Buildings (Die Dam)	Other assets	Other Buildings			30	Renewal
3.6 - Resorts	Refrigerators (Die Dam)	Other assets	Plant & equipment				New
3.6 - Resorts	Refuse Removal Truck (Die Dam)	Other assets	Specialized vehicles - Refuse				New
3.7 - Environmental Management	GIS Computer	Other assets	Computers - hardware/equipment				15 New
3.7 - Environmental Management	Replacement of Vehicles	Other assets	General vehicles				Renewal
3.7 - Environmental Management	Laptop	Other assets	Computers - hardware/equipment	13	13	13	New
3.5 - Solid Waste	Office Furniture	Other assets	Furniture and other office equipment				New
3.5 - Solid Waste	Printers	Other assets	Furniture and other office equipment				New
Total Capital Expenditure				629	1 579	534	



### **3.2 Appendix B – Tariff Listing**

Refer to Appendix B attached.

### **3.3 Appendix C – Selected Supporting Schedules**

Refer to Appendix C attached

### **3.4 Appendix D – Budget related policy schedule**

Refer to Appendix D attached



# **OVERBERG DISTRICT MUNICIPALITY**



## **TARIFFS**

MTREF 2015/2016

**"Totally committed to serve the Overberg"**



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## 1. FIRE FIGHTING

TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	% INCR ASE	TARIFF 2015/2016 (VAT INCLUSIVE) R
SPECIAL INCIDENTS – CALL OUT COST	Per unit	Motor pumps	6	890
STAND-BY AND OPERATIONAL COST	Per unit	Service & response vehicles	6	445
	Per unit	Motor pumps	6	890
PERSONNEL	Per unit	Service & response vehicles	6	750
	Per hour	Senior	6	250
	Per hour	Junior	6	165
WATER	Per kilolitre	Water	6	13.40
	-	Chemicals	-	Cost price + 10% + 14%
PROVIDING DRINKING WATER	Per kilolitre	Water	6	30
STANDBY	Per unit per hour	Standby	6	307
ASSISTANCE TO OUTSIDE SERVICES		Assistance to outside services	-	Cost price + 10% + 14%
RECOVERY VEHICLE PRIVATE PERSONS AND ORGANISATIONS	Per call out	Call out	6	915
RECOVERY VEHICLE MUNICIPALITIES WITHIN COUNCIL AREA	Per hour	Recovery	6	1500
		Tow in (within 25 km radius)	6	945
	Per kilometre	Tow in (outside 25 km radius)	6	30
	Per call out	Call out	-	Free
	Per hour	Recovery	6	950

<b>RECOVERY VEHICLE MUNICIPALITIES OUTSIDE COUNCIL AREA</b>	Per call out	Call out	6	915
	Per hour	Recovery	6	1 500
		Tow in (within 25 km radius)	6	945
<b>NON-SUBSIDISED RESCUE ORGANISATIONS</b>	-	Call out	-	Free
	-	Tow in (including subsistence & travel of personnel – where needed)	-	Actual cost + 14%
		Recovery (including rescue)	-	Actual cost + 14%
<b>PUMPS AND EQUIPMENT</b>	Per hour or part	Pumping swimming pools (office hours)	6	315
	Per hour or part	Specialised pumps	6	165
	Per hour or part	Hydraulic equipment	6	500
	Per hour or part	Lighting	6	155
	Per cylinder	Filling cylinders	6	135
<b>STAND-BY FILMING</b>	Per hour or part	Per vehicle with crew of two	6	715
	Per hour or part	Additional crew	6	290
<b>TRAINING</b>	Per person	First Aid level 1	6	600
	Per person	First Aid level 3	6	1 000
	Per person	Fire extinguisher basic	6	730
	Per person	Basic Fire Fighting – 1 day	6	1 200
	Per person	School children (First Aid 1)	6	305
	Per kilometre	Transport cost	6	5.60
<b>STAND-BY</b>	Per vehicle/boat	Special events	6	330
	Per hour	Medical stand-by (limited to venue or terrain)	6	280
<b>INSURANCE INSPECTIONS</b>	-	Inspection on request of insurance	6	560
	-	Follow-up inspection	6	210
<b>DEMONSTRATIONS</b>	-	Conditions linked to awareness	-	Actual cost + 14%
<b>SPECIAL INVESTIGATIONS</b>	Per person per hour	Civil claims, insurance, civil court cases & other	6	420 + actual cost + 14%
<b>DIVING TEAM</b>	Per day	Diving team	6	1060
<b>LECTURE ROOM</b>	Per day	-	6	415



EXTERNAL TRAINING FACILITY	Per student per day	-	6	210
OCCUPATIONAL CERTIFICATE	Per unit	-	6	155
FIRST AID REFRESHER TRAINING	-	-	6	195
FLAMMABLE LIQUID PERMITS	-	Bulk > 1000L – Industry & commercial	6	1120
	-	Small content <1000L – Farms & private	6	305
	-	LPG	6	145 + inspection tariff
VEHICLE DANGER CONTENT HOLDING PERMIT	Per vehicle	-	6	420
FIRE PERMIT	Per site	-	6	445
INSPECTION – BY-LAWS & REGULATIONS (EXCLUDING CERTIFICATE)	-	-	6	415
FIRE INSPECTION ON REQUEST (COMMERCIAL USE)	-	-	6	415
VELD FIRE FIGHTING AS PER ACT – MEMBERS OF REGISTERED PROTECTION ASSOCIATION	-	-	-	First hour – free
AIR SUPPORT	-	-	-	Cost + 10% + 14%

## 2. ADDITIONAL TARIFFS

TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	% INCREASE	TARIFF 2015/2016 (VAT INCLUSIVE) R
<b>ADDITIONAL TARIFFS</b>				
-	-	Any rental of equipment and vehicles-	-	Cost + 10% + 14%
	Per page	Photostat/A4 page	6	1
	Per page	Photostat/A4 page colour	6	4.20
	Per page	Computer printouts	6	12.30
	Per page	Faxing	6	22.35
	Per cheque	Dishonoured cheques	6	110
	Per occurrence	Faulty payments	6	110
	Per item	Printing of maps A0 size black	6	80
	Per item	Printing of maps A0 size colour	6	95
	Per item	Printing of aerial photos A0 size	6	255
	Per item	Printing of maps A1 size black	6	72
	Per item	Printing of maps A1 size colour	6	78
	Per item	Printing of aerial photos A1 size	6	155
	Per item	Printing of maps A2 size black	6	58
	Per item	Printing of maps A2 size colour	6	65
	Per item	Printing of aerial photos A2 size	6	128
	Per item	Printing of maps A3 size black	6	45
	Per item	Printing of maps A3 size colour	6	51
	Per item	Printing of aerial photos A3 size	6	100
	Per item	Printing of maps A4 size black	6	18
	Per item	Printing of maps A4 size colour	6	21
	Per item	Printing of aerial photos A4 size	6	28
	Appeal	-	New	1 000
<b>NON-REFUNDABLE TENDER DOCUMENT</b>				
-	-	Tender 9 years & 11 months +	New	1 000
-	-	Tender 5 – 8 years 11 months	New	500

-	Tender 3 years 11 months - 4 years 11 months	New	200
-	3 years	New	200
-	Less than 3 years	New	100
-	Banking Tender	New	500
ELECTRONIC NOTICE BOARD	Per day	New	10
	Private Sector/Business per 24 hours rolling per slide		
	Municipalities (local) per 24 hours rolling per slide	New	5

### 3. FERRY TARIFFS

TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	% INCR ASE	TARIFF- 2015/2016 (VAT INCLUSIVE) R
FERRY TARIFFS				
	Per vehicle	Tractor	6	18
	Per vehicle	Truck	6	48
	Per vehicle	Motor and LDV	6	48
	Per vehicle	Motorcycle	6	18
	Per item additional	Agricultural, industrial implements, boats, caravans	6	18
	Per person	Pedestrian	-	Free
	Per participant	Organised events	New	5
	Per month	Month tariff	6	275
	Annually	Annual tariff	6	1 590
OTHER	-	Service available	-	06:00 – 18:00
	-	Maximum mass	-	10T



#### 4. ROADS TARIFF

TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	% INCRE ASE	TARIFF 2015/2016 (VAT INCLUSIVE) R
ROADS TARIFF	2 X posts	Erection of Tourism/Facility signs	6	370
	-	Any additional structure posts	6	265

#### 5. MUNICIPAL HEALTH

TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	% INCRE ASE	TARIFF 2015/2016 (VAT INCLUSIVE) R
WATER QUALITY MONITORING	-	All samples taken on request (except for governmental institutions) R 145 per sample run plus laboratory cost as per contract between ODM and laboratory.	6	145
	-	With the application of a certificate of acceptability (COA) for a premise in an area that do not fall in a WSA: R145.00 per sample run (bacteriological and chemical) plus laboratory cost as per contract between ODM and laboratory.	6	145
	-	In the case of follow up samples in above tariff, if water quality does not comply with the SANS 241 code: R 145,00 per sample run plus laboratory cost as per contract between ODM and laboratory.	6	145
	-	All routine follow up sample runs analysing water quality (bacteriological & chemical ) at premises with a COA	-	Free

MONITORING OF MILK AND MILK PRODUCTS ON REQUEST OF SUPPLIERS	-	All bacteriological & chemical analyses: R145,00 per sample run plus laboratory cost as per contract between ODM and laboratory	6	145	
	-	Follow up samples in the case where a sample do not comply to stipulations of the Foodstuffs, Cosmetics and Disinfectants Act: R 145.00 per sample run plus laboratory cost as per contract between ODM and laboratory.	6	145	
CERTIFICATE FOR EXPORT OF FOOD PRODUCTS	-	-	6	665	
ISSUING OF CERTIFICATE OF ACCEPTABILITY FOR PREMISES IN TERMS OF THE NATIONAL HEALTH ACT, ACT 61 OF 2003 AND FOODSTUFFS, DISINFECTANTS AND COSMETIC ACT, ACT 54 OF 1974	-	Issuing of Certificates of acceptability: Once off payment	6	145	
	-	Inspection performed to uplift a prohibition on the use of a premises or facility	6	425	
	-	Replacement of any applicable COA	6	145	
ALL OTHER MUNICIPAL HEALTH INSPECTION REPORTS/CERTIFICATES	-	Application for issuing of any Health related report	6	145	
ISSUING OF HEALTH CERTIFICATE OR REPORT TO REMOVE OR DESTROY FOOD OR FOOD PRODUCTS UNFIT FOR HUMAN CONSUMPTION	-	-	6	265	
AIR QUALITY CONTROL – COST OF LIVENSING (FUEL	-	Atmospheric emission tariffs – application fee for license fee	6	1 280	

BURNING APPLIANCES – COST OF LICENSING OF THESE APPLICATIONS WILL TAKE PLACE ON A SLIDING SCALE)		(Licence fee determined by Air Quality Act, Act 39 of 2004)		
-	-	Processing Fee for application as contemplated in Section 37/44/47 of the Air Quality Act, Act 39 of 2004 – Band 1	6	4 695
-	-	Processing Fee for application as contemplated in Section 37/44/47 of the Air Quality Act, Act 39 of 2004 – Band 2	6	19 025
-	-	Processing Fee for application as contemplated in Section 37/44/47 of the Air Quality Act, Act 39 of 2004 – Band 3	6	59 250
-	-	Processing Fee for application as contemplated in Section 37/44/47 of the Air Quality Act, Act 39 of 2004 – Band 4	6	118 610
-	-	Processing Fee for application as contemplated in Section 37/44/47 of the Air Quality Act, Act 39 of 2004 – Band 5	6	240 620
ISSUING OF HEALTH REPORT OR CERTIFICATE (EXCEPT IF REQUESTED BY A GOVERNMENT AUTHORITY)	-	-	6	145
HEALTH MONITORING OF OPENING OF GRAVES AND/OR REBURIAL	-	-	6	425



## 6. SCRUTINY OF BUILDING PLANS

TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	% INCRE ASE	TARIFF 2015/2016 (VAT INCLUSIVE) R
SCRUTINY OF BUILDING PLANS	Per plan	Inspection of any building plan – Cape Agulhas, Theewaterskloof and Swellendam area	6	5.5% of Building plan cost
	Per plan	Inspection of any building plan – Overstrand area	6	3.3% of Building plan cost

## 7. UILENKRAALSMOND RESORT

TARIFF CATEGORY	TARIFF DESCRIPTION	% INCRE ASE	IN SEASON TARIFF 2015/2016 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF – WEEKEND 2015/2016 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF – WEEK 2015/2016 (VAT INCLUSIVE) R
HOLIDAY HOUSE/BUNGALOW	Bungalows per night	6	560	445	390
	Bungalows (sea view) per night	6	740	615	530
	Wooden House per night	6	795	690	580
	Breakage deposit (no VAT payable)	6	320	320	320
	Cancellation fee (Only payable if re-let)	6	106	106	106
	Cancellation fee per occasion (Only payable if not re-let)	-	50% of reservation amount	50% of reservation amount	50% of reservation amount
	Access card – deposit per card	6	55	55	55

<b>CARAVAN/TENT SITES</b>	Caravan/Tent site per night (maximum 6 persons)	6	320	220	150
	Caravan/Tent site per person per night (out of season only)	6	-	65	65
	Cancellation fee (Only payable if re-let)	6	106	106	106
	Cancellation fee per occasion (Only payable if not re-let)	-	50% of reservation amount	50% of reservation amount	50% of reservation amount
	Access card – deposit per card	6	55	55	55
<b>DAY VISITORS</b>	Day visitors per site per person per day camping site (08:00 – 17:00)	6	21	21	21
	Vehicle per day (08:00 – 17:00) (Excluding in-season)	6	-	32	32
	Mini-bus per day (08:00 – 17:00) (Excluding in-season)	6	-	42	42
	Bus per day (08:00 – 17:00) (Excluding in-season)	6	-	106	106
	Children 5 years and younger	-	Free	Free	Free
<b>PARKING – PARKING AREA</b>	Parking per vehicle/boat per day Parking area	6	32	32	32
<b>ADDITIONAL PERSONS/VEHICLES</b>	Extra persons per site per person per day – caravan/tent sites and bungalows	6	53	53	53
	Extra vehicle per vehicle day caravan/tent sites, bungalows & semi-permanent sites	6	32	32	32
<b>HALL</b>	Hall hire per occasion per day	6	635	635	635
	Breakage deposit	6	320	320	320

	Cancellation fee (Only payable if re-let)	6	106	106	106
	Cancellation fee per occasion (Only payable if not re-let)	-	50% of reservation amount	50% of reservation amount	50% of reservation amount
<b>BEDDING</b>	Rental of bedding per unit per occasion	6	56	56	56
<b>COUNCIL HOUSES</b>	Rental per month (including basic services)	6	3 700	3 700	3 700
<b>COMMERCIAL USERS</b>	Water per kilo litre	6	5.60	5.60	5.60
	Water deposit – service connection	6	690	690	690
	Service deposit	6	1100	1100	1100
	Water services connection fee (per connection)	6	145	145	145
	Water re-connection for defaulters	-	Cost + 15% + 14%	Cost + 15% + 14%	Cost + 15% + 14%
<b>SEMI-PERMANENT (INCLUDING BASIC SERVICES)</b>	Plots to 150m2 (per year)	6	11 700	11 700	11 700
	Plots 151 m2 – 200m2 (per year)	6	13 000	13 000	13 000
	Plots 201m2 – 300m2 (per year)	6	14 400	14 400	14 400
	Plots 301m2 – 350m2 (per year)	6	15 700	15 700	15 700
<b>SEMI-PERMANENT SUB-LETTING</b>	Plots 350m2 + (per year)	6	17 200	17 200	17 200
	Sub-letting per person semi-permanent dwelling per day	6	16	16	16
	Sub-letting per vehicle semi-permanent dwelling per day	6	32	32	32
<b>SEMI-PERMANENT BASIC SERVICES</b>	Blocked sewerage and water supply repair work	6	320	320	320
	Sewerage connection with network (once-off)	6	4 500	4 500	4 500



<b>REDUCED TARIFFS (EXCLUDING 15 DECEMBER - 15 JANUARY OF NEXT YEAR AND EASTER WEEKEND</b>	Groups of 20 – 50 persons	-	-	15% discount	15 % discount
	Groups of 51 – 100 persons	-	-	20% discount	20% discount
	Groups of 101 – 200 persons	-	-	25% discount	25% discount
	Groups of more than 200 persons	-	-	30% discount	30% discount
	Pensioners	-	-	15% discount	15% discount
	Contractors (longer than 1 month)	-	-	15% discount	15% discount
	Staff	-	-	40% discount	40% discount
<b>SEASON- AND OTHER TIMES</b>	In Season	-	15 December – 15 January of next year & Easter Weekend	-	-
	Out of Season	-	-	Excluding 15 December – 15 January of next year & Easter Weekend	-
	Week	-	Sunday 14:00 – Thursday 10:00	Sunday 14:00 – Thursday 10:00	Sunday 14:00 – Thursday 10:00
	Weekend	-	Thursday 14:00 – Sunday 10:00	Thursday 14:00 – Sunday 10:00	Thursday 14:00 – Sunday 10:00

## 8. DIE DAM RESORT

TARIFF CATEGORY	TARIFF DESCRIPTION	% INCRE ASE	IN SEASON TARIFF 2015/2016 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF – WEEKEND 2015/2016 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF – WEEK 2015/2016 (VAT INCLUSIVE) R
HOLIDAY HOUSE/BUNGALOW	Bungalows per night	6	625	520	400

	Breakage deposit (no VAT payable)	6	320		320	320
	Cancellation fee (Only payable if re-let)	6	106		106	106
	Cancellation fee per occasion (Only payable if not re-let)	-	50% of reservation amount	50% of reservation amount	50% of reservation amount	50% of reservation amount
	Access card – deposit per card	6	55		55	55
<b>CARAVAN/TENT SITES</b>						
	Caravan/Tent site per night (maximum 6 persons) with electricity	6	295		240	200
	Caravan/Tent site per night (maximum 6 persons) without electricity	6	245		195	185
	Cancellation fee (Only payable if re-let)	6	106		106	106
	Cancellation fee per occasion (Only payable if not re-let)	-	50% of reservation amount	50% of reservation amount	50% of reservation amount	50% of reservation amount
	Access card – deposit per card	6	55		55	55
<b>ADDITIONAL PERSONS/VEHICLES</b>						
	Extra persons per site per person per night – caravan/tent sites and bungalows	6	21		21	21
<b>DAY VISITORS</b>						
	Day visitors per site per person per day camping site (08:00 – 17:00)	6	21		21	21
	Vehicle per day (08:00 – 17:00) (Excluding in-season)	6	-		32	32
	Mini-bus per day (08:00 – 17:00) (Excluding in-season)	6	-		42	42
	Bus per day (08:00 – 17:00) (Excluding in-season)	6	-		106	106
	Children 5 years and younger	-	Free		Free	Free

<b>SEMI-PERMANENT (INCLUDING BASIC SERVICES)</b>	Plot tariff per year	6	11 700	11 700	11 700
	Plettenberg plot tariff per year	6	14 100	14 100	14 100
<b>ELECTRICITY</b>	Electricity tariff per unit	6	2	2	2
	Electricity Availability Tariff per month (semi-permanent plots)	6	205	205	205
<b>SEMI-PERMANENT SUB-LETTING</b>	Sub-letting per person semi-permanent dwelling per day	6	21	21	21
	Sub-letting per vehicle semi-permanent dwelling per day	6	32	32	32
<b>REDUCED TARIFFS (EXCLUDING 15 DECEMBER – 15 JANUARY OF NEXT YEAR AND EASTER WEEKEND)</b>	Groups of 20 – 50 persons	-	-	15% discount	15 % discount
	Groups of 51 – 100 persons	-	-	20% discount	20% discount
	Groups of 101 – 200 persons	-	-	25% discount	25% discount
	Groups of more than 200 persons	-	-	30% discount	30% discount
	Pensioners	-	-	15% discount	15% discount
	Contractors (longer than 1 month)	-	-	15% discount	15% discount
	Staff	-	-	40% discount	40% discount
<b>SEASON- AND OTHER TIMES</b>	In Season	-	15 December – 15 January of next year & Easter Weekend	-	-
	Out of Season	-	-	Excluding 15 December – 15 January of next year & Easter Weekend	
	Week	-	Sunday 14:00 – Thursday 10:00	Sunday 14:00 – Thursday 10:00	Sunday 14:00 – Thursday 10:00



	Weekend	-	Thursday 14:00 – Sunday 10:00	Thursday 14:00 – Sunday 10:00	Thursday 14:00 – Sunday 10:00
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## 9. DENNEHOF RESORT

TARIFF CATEGORY	TARIFF DESCRIPTION	% INCRE ASE	IN SEASON TARIFF 2015/2016 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF – WEEKEND 2015/2016 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF – WEEK 2015/2016 (VAT INCLUSIVE) R
<b>HOLIDAY HOUSES</b>					
	4 Sleeper per night	6	420	370	340
	6 Sleeper per night	6	740	660	555
	8 Sleeper per night	6	845	715	655
	Cancellation fee (Only payable if re-let)	6	84	84	84
	Cancellation fee per occasion (Only payable if not re-let)	-	50% of reservation amount	50% of reservation amount	50% of reservation amount
	Breakage deposit (no VAT payable)	6	315	315	315
<b>CARAVAN/TENT SITES</b>					
	Caravan/Tent site per night (maximum 6 persons) with electricity	6	255	185	185
	Caravan/Tent site per night (maximum 6 persons) without electricity	6	180	170	170
	Big site with electricity per night (functions only)	6	655	655	655
	Cancellation fee (Only payable if re-let)	6	85	85	85
	Cancellation fee per occasion (Only payable if not re-let)	-	50% of reservation amount	50% of reservation amount	50% of reservation amount

<b>DIE HERBERG</b>	Facility per night for 40 people (group discount out of season only)	6	6 360	6 360	6 360
	Breakage deposit (no VAT payable)	6	1 420	1 420	1 420
	Cancellation fee (Only payable if re-let)	6	85	85	85
	Cancellation fee per occasion (Only payable if not re-let)	-	50% of reservation amount	50% of reservation amount	50% of reservation amount
	Backpacker (per person sharing per night)	6	160	127	127
<b>KLEINE HERBERG</b>	Facility per night for 40 people (group discount out of season only)	6	2 810	2 810	2 810
	Breakage deposit (no VAT payable)	6	1 060	1 060	1 060
	Cancellation fee (Only payable if re-let)	6	85	85	85
	Cancellation fee per occasion (Only payable if not re-let)	-	50% of reservation amount	50% of reservation amount	50% of reservation amount
<b>CONFERENCE FACILITY - HERBERG</b>	Facility for 40 people per day (excluding kitchen & bar)	6	1 695	1 695	1 695
	Breakage deposit (no VAT payable)	6	635	635	635
	Facility for 40 people per day (including kitchen & bar)	6	2 120	2 120	2 120
	Breakage deposit (no VAT payable)	6	1 060	1 060	1 060
	Cancellation fee (Only payable if re-let)	6	85	85	85
	Cancellation fee per occasion (Only payable if not re-let)	-	50% of reservation amount	50% of reservation amount	50% of reservation amount
<b>SUNDRY SERVICES</b>	Rental of linen per bed	6	53	53	53

<b>HALL</b>	Hire per occasion per day (200 – 250 people)	6	850	850	850	850
	Breakage deposit (no VAT payable)	6	315	315	315	315
	Cancellation fee (Only payable if re-let)	6	85	85	85	85
	Cancellation fee per occasion (Only payable if not re-let)	-	50% of reservation amount	50% of reservation amount	50% of reservation amount	50% of reservation amount
<b>SMALL HALL</b>	Rental per month	6	5 565	5 565	5 565	5 565
<b>DAY VISITORS</b>	Day visitors per site per person per day camping site (08:00 – 17:00) (in – and out of season)	6	16	16	16	16
	Vehicle per day (08:00 – 17:00) (Excluding in-season)	6	32	32	32	32
	Mini-bus per day (08:00 – 17:00) (Excluding in-season)	6	53	42	42	42
	Bus per day (08:00 – 17:00) (Excluding in-season)	6	106	106	106	106
	Bus passenger per person per day (08:00 – 17:00)	6	16	16	16	16
	Children 5 years and younger	-	Free	Free	Free	Free
<b>EXTRA PERSONS/VEHICLES</b>	Extra person per day – campsites, holiday homes, bungalows, caravan & tent sites	6	26	26	26	26
	Extra vehicle per day – campsites, holiday homes, bungalows, caravan & tent sites	6	32	32	32	32
<b>GARAGES</b>	Tariff per month	6	530	530	530	530
<b>PERMANENT LESSEES (BASIC SERVICES INCLUDED)</b>	Original water affairs tenants	new	3 350	3 350	3 350	3 350



	2 Bedroom house	new	3 650	3 650	3 650
	3 Bedroom house	new	3 850	3 850	3 850
	4 Bedroom house	new	4 050	4 050	4 050
	Penalty per unit if using more than 800 units electricity	new	2	2	2
	Rental to increase with percentage that services charges exceeds	new	6	6	6
OTHER	Service deposit	6	1 060	1 060	1 060
	Service connection fee	6	127	127	127
	Re-connection fee for defaulters per connection	6	127	127	127
REDUCED TARIFFS (EXCLUDING 15 DECEMBER - 15 JANUARY OF NEXT YEAR AND EASTER WEEKEND	Groups of 20 – 50 persons	-	-	15% discount	15 % discount
	Groups of 51 – 100 persons	-	-	20% discount	20% discount
	Groups of 101 – 200 persons	-	-	25% discount	25% discount
	Groups of more than 200 persons	-	-	30% discount	30% discount
	Pensioners	-	-	15% discount	15% discount
	Staff	-	-	40% discount	40% discount
SEASON- AND OTHER TIMES	In Season	-	15 December – 15 January of next year & Easter Weekend	-	-
	Out of Season	-	-	Excluding 15 December – 15 January of next year & Easter Weekend	-
	Week	-	Sunday 14:00 – Thursday 10:00	Sunday 14:00 – Thursday 10:00	Sunday 14:00 – Thursday 10:00
	Weekend	-	Thursday 14:00 – Sunday 10:00	Thursday 14:00 – Sunday 10:00	Thursday 14:00 – Sunday 10:00

# DC3 Overberg - Contact Information

## A. GENERAL INFORMATION

Municipality	DC3 Overberg
Grade	
Province	WC WESTERN CAPE
Web Address	www.odm.org.za
e-mail Address	www.odm.org.za

## B. CONTACT INFORMATION

Postal address:	
P.O. Box	Private Bag X22
City / Town	Bredasdorp
Postal Code	7280

Street address	
Building	Overberg District Municipality
Street No. & Name	26 Long Street
City / Town	Bredasdorp
Postal Code	7280

General Contacts	
Telephone number	028 425 1157
Fax number	028 425 1014

## C. POLITICAL LEADERSHIP

<b>Speaker:</b>		<b>Secretary/PA to the Speaker:</b>	
Name	DF du Toit	Name	C Engelbrecht
Telephone number	028 425 1157	Telephone number	028 425 1157
Cell number	082 308 8818	Cell number	
Fax number	028 425 1324	Fax number	086 660 7759
E-mail address	ddutoit@odm.org.za	E-mail address	cengelbrecht@odm.org.za

<b>Mayor/Executive Mayor:</b>		<b>Secretary/PA to the Mayor/Executive Mayor:</b>	
Name	LM de Bruyn	Name	C Engelbrecht
Telephone number	028 425 1157	Telephone number	028 425 1157
Cell number	082 413 6916	Cell number	
Fax number	028 425 1324	Fax number	086 660 7759
E-mail address	klebruyn@odm.org.za	E-mail address	cengelbrecht@odm.org.za

<b>Deputy Mayor/Executive Mayor:</b>		<b>Secretary/PA to the Deputy Mayor/Executive Mayor:</b>	
Name	J du T Loubser	Name	C Engelbrecht
Telephone number	028 425 1157	Telephone number	028 425 1157
Cell number	083 226 1735	Cell number	
Fax number	028 425 1324	Fax number	086 660 7759
E-mail address	dloubser@odm.org.za	E-mail address	cengelbrecht@odm.org.za

## D. MANAGEMENT LEADERSHIP

<b>Municipal Manager:</b>		<b>Secretary/PA to the Municipal Manager:</b>	
Name	DP Beretti	Name	M Maritz
Telephone number	028 425 1157	Telephone number	028 425 1157
Cell number	084 511 2424	Cell number	083 609 1806
Fax number	028 425 1014	Fax number	028 425 1014
E-mail address	mm@odm.org.za	E-mail address	mmaritz@odm.org.za

<b>Chief Financial Officer</b>		<b>Secretary/PA to the Chief Financial Officer</b>	
Name	JCP Tesselaaar	Name	Franciska Jansen
Telephone number	0284251157	Telephone number	028 425 1157
Cell number		Cell number	
Fax number		Fax number	028 425 1014
E-mail address	cfo@odm.org.za	E-mail address	fjansen@odm.org.za

## Official responsible for submitting financial information

Name	JCP Tesselaaar
Telephone number	028 425 1157
Cell number	084 573 7887
Fax number	028 425 1014
E-mail address	jesselaaar@odm.org.za

DC3 Overberg - Table A1 Budget Summary

Description	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousands										
<b>Financial Performance</b>										
Property rates	–	–	–	–	–	–	–	–	–	–
Service charges	2 172	621	646	648	648	648	–	680	455	479
Investment revenue	338	485	1 290	500	1 000	1 000	–	1 000	1 000	1 000
Transfers recognised - operational	81 540	88 328	101 746	95 423	106 050	106 050	–	116 083	113 903	118 425
Other own revenue	15 820	20 901	16 284	17 350	17 482	17 482	–	26 939	28 946	26 920
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>99 869</b>	<b>110 335</b>	<b>119 966</b>	<b>113 921</b>	<b>125 180</b>	<b>125 180</b>	<b>–</b>	<b>144 701</b>	<b>144 303</b>	<b>146 822</b>
Employee costs	50 870	65 871	72 505	63 417	63 381	63 381	–	70 204	73 034	78 770
Remuneration of councillors	4 205	3 979	5 144	5 036	5 078	5 078	–	5 322	5 614	5 923
Depreciation & asset impairment	5 033	2 447	2 657	1 997	1 952	1 952	–	1 919	1 577	1 580
Finance charges	1 131	1 392	861	141	145	145	–	96	82	67
Materials and bulk purchases	15 866	–	–	–	–	–	–	–	–	–
Transfers and grants	12	–	–	–	150	150	–	120	–	–
Other expenditure	30 008	34 372	40 863	46 052	56 780	56 780	–	68 991	63 701	63 923
<b>Total Expenditure</b>	<b>107 126</b>	<b>108 061</b>	<b>122 030</b>	<b>116 642</b>	<b>127 487</b>	<b>127 487</b>	<b>–</b>	<b>146 651</b>	<b>144 008</b>	<b>150 262</b>
<b>Surplus/(Deficit)</b>	<b>(7 257)</b>	<b>2 274</b>	<b>(2 064)</b>	<b>(2 721)</b>	<b>(2 307)</b>	<b>(2 307)</b>	<b>–</b>	<b>(1 950)</b>	<b>296</b>	<b>(3 438)</b>
Transfers recognised - capital	–	–	–	–	–	–	–	–	–	–
Contributions recognised - capital & contributed assets	–	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(7 257)</b>	<b>2 274</b>	<b>(2 064)</b>	<b>(2 721)</b>	<b>(2 307)</b>	<b>(2 307)</b>	<b>–</b>	<b>(1 950)</b>	<b>296</b>	<b>(3 438)</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) for the year</b>	<b>(7 257)</b>	<b>2 274</b>	<b>(2 064)</b>	<b>(2 721)</b>	<b>(2 307)</b>	<b>(2 307)</b>	<b>–</b>	<b>(1 950)</b>	<b>296</b>	<b>(3 438)</b>
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	<b>328</b>	<b>1 445</b>	<b>2 635</b>	<b>767</b>	<b>1 639</b>	<b>1 639</b>	<b>–</b>	<b>629</b>	<b>1 579</b>	<b>554</b>
Transfers recognised - capital	–	–	–	–	–	–	–	–	–	–
Public contributions & donations	–	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	328	1 445	2 635	767	1 639	1 639	–	629	1 579	554
<b>Total sources of capital funds</b>	<b>328</b>	<b>1 445</b>	<b>2 635</b>	<b>767</b>	<b>1 639</b>	<b>1 639</b>	<b>–</b>	<b>629</b>	<b>1 579</b>	<b>554</b>
<b>Financial position</b>										
Total current assets	5 710	17 194	17 902	9 025	7 436	7 436	–	8 287	8 602	8 968
Total non current assets	44 837	42 328	42 222	42 679	41 909	41 909	–	40 620	40 621	39 596
Total current liabilities	16 013	20 417	19 844	10 858	12 326	12 326	–	11 870	11 854	11 854
Total non current liabilities	57 810	60 322	63 972	69 032	63 451	63 451	–	67 888	72 045	76 110
Community wealth/Equity	(23 276)	(21 217)	(23 692)	(28 186)	(26 432)	(26 432)	–	(30 852)	(34 676)	(39 400)
<b>Cash flows</b>										
Net cash from (used) operating	(1 517)	14 484	3 237	1 042	3 469	3 469	–	(1 182)	(3 034)	(743)
Net cash from (used) Investing	(328)	617	12	83	(942)	(942)	–	2 471	3 542	1 286
Net cash from (used) financing	(1 553)	(646)	(1 027)	(786)	(831)	(831)	–	(438)	(193)	(176)
<b>Cash/cash equivalents at the year end</b>	<b>(1 968)</b>	<b>12 487</b>	<b>14 710</b>	<b>3 609</b>	<b>4 555</b>	<b>4 555</b>	<b>–</b>	<b>5 406</b>	<b>5 721</b>	<b>6 087</b>
<b>Cash backing/surplus reconciliation</b>										
Cash and Investments available	(1 638)	12 487	14 710	3 609	4 555	4 555	–	5 406	5 721	6 087
Application of cash and Investments	3 966	12 173	11 044	2 693	2 270	2 270	–	2 270	2 270	2 270
<b>Balance - surplus (shortfall)</b>	<b>(5 604)</b>	<b>315</b>	<b>3 666</b>	<b>916</b>	<b>2 285</b>	<b>2 285</b>	<b>–</b>	<b>3 136</b>	<b>3 451</b>	<b>3 817</b>
<b>Asset management</b>										
Asset register summary (WOV)	344	343	386	307	386	386	386	386	386	386
Depreciation & asset impairment	5 033	2 447	2 657	1 997	1 952	1 952	1 919	1 919	1 577	1 580
Renewal of Existing Assets	–	–	1 025	285	1 058	1 058	1 058	–	610	220
Repairs and Maintenance	15 866	7 782	13 388	18 145	26 499	26 499	35 315	35 315	29 882	31 231
<b>Free services</b>										
Cost of Free Basic Services provided	–	–	–	–	–	–	–	–	–	–
Revenue cost of free services provided	–	–	–	–	–	–	–	–	–	–
<b>Households below minimum service level</b>										
Water:	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–



DC3 Overberg - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>	<b>1</b>									
<b>Revenue - Standard</b>										
<i>Governance and administration</i>		51 154	56 780	57 451	60 854	63 788	63 788	68 485	70 851	68 813
Executive and council		1 262	4 491	4 506	5 723	5 308	5 308	10 390	12 233	9 472
Budget and treasury office		48 208	52 273	52 930	55 114	58 462	58 462	58 076	58 598	59 321
Corporate services		1 684	15	16	18	18	18	19	21	21
<i>Community and public safety</i>		11 189	12 091	11 678	12 124	12 124	12 124	12 828	12 762	13 521
Community and social services		6	-	-	-	-	-	-	-	-
Sport and recreation		11 032	11 865	11 441	11 913	11 913	11 913	12 606	12 524	13 188
Public safety		52	123	123	86	86	86	92	98	183
Housing		-	-	-	-	-	-	-	-	-
Health		99	103	115	125	125	125	130	140	151
<i>Economic and environmental services</i>		35 735	41 449	50 825	40 943	48 765	48 765	59 164	56 465	60 265
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		35 696	41 370	50 780	40 921	48 743	48 743	59 140	56 439	60 239
Environmental protection		40	79	45	22	22	22	24	26	26
<i>Trading services</i>		1 790	16	11	-	503	503	4 225	4 225	4 225
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		1 790	16	11	-	503	503	4 225	4 225	4 225
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	2	99 869	110 335	119 966	113 921	125 180	125 180	144 701	144 303	146 824
<b>Expenditure - Standard</b>										
<i>Governance and administration</i>		29 774	28 284	30 886	32 878	35 020	35 020	36 947	36 850	37 386
Executive and council		9 559	8 479	11 483	10 398	11 370	11 370	14 516	14 978	15 779
Budget and treasury office		14 449	13 272	13 248	13 942	16 657	16 657	15 328	14 607	14 634
Corporate services		5 766	6 533	6 155	8 538	6 993	6 993	7 103	7 264	6 973
<i>Community and public safety</i>		27 775	24 963	27 001	28 840	29 084	29 084	31 273	30 528	31 615
Community and social services		567	-	-	-	-	-	-	-	-
Sport and recreation		12 148	10 189	10 524	10 693	10 867	10 867	11 633	10 057	10 180
Public safety		14 961	14 671	16 362	18 022	18 092	18 092	19 510	20 330	21 285
Housing		-	-	-	-	-	-	-	-	-
Health		99	103	115	125	125	125	130	140	151
<i>Economic and environmental services</i>		47 110	53 219	63 074	54 999	63 019	63 019	73 903	72 101	76 730
Planning and development		2 282	1 148	992	1 254	1 304	1 304	1 346	1 433	1 491
Road transport		35 696	41 370	50 780	40 921	48 743	48 743	59 140	56 439	60 239
Environmental protection		9 132	10 702	11 302	12 624	12 973	12 973	13 417	14 229	15 000
<i>Trading services</i>		2 467	1 897	1 480	248	797	797	4 528	4 529	4 530
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		2 467	1 897	1 480	248	797	797	4 528	4 529	4 530
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>	3	107 126	108 364	122 441	116 966	127 921	127 921	146 651	144 008	150 262
<b>Surplus/(Deficit) for the year</b>		(7 257)	1 972	(2 475)	(3 045)	(2 741)	(2 741)	(1 950)	296	(3 438)

AM

DC3 Overberg - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue by Vote	1									
Vote 1 - Municipal Manager		1 262	4 491	4 506	5 723	5 308	5 308	10 390	12 233	9 472
Vote 2 - Management Services		49 991	52 351	53 019	55 256	58 605	58 605	58 225	58 758	59 492
Vote 3 - Community Services		48 616	53 493	62 442	52 942	61 267	61 267	76 086	73 312	77 860
Vote 4 - [NAME OF VOTE 4]		-	-	-	-	-	-	-	-	-
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	99 869	110 335	119 966	113 921	125 180	125 180	144 701	144 303	146 824
Expenditure by Vote to be appropriated	1									
Vote 1 - Municipal Manager		8 487	8 479	11 483	12 042	11 373	11 373	14 516	14 978	15 779
Vote 2 - Management Services		23 499	21 015	20 480	22 180	25 042	25 042	23 870	23 404	23 206
Vote 3 - Community Services		75 140	78 870	90 478	82 745	91 506	91 506	108 265	105 626	111 277
Vote 4 - [NAME OF VOTE 4]		-	-	-	-	-	-	-	-	-
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	107 126	108 364	122 441	116 966	127 921	127 921	146 651	144 008	150 262
Surplus/(Deficit) for the year	2	(7 257)	1 972	(2 475)	(3 045)	(2 741)	(2 741)	(1 950)	296	(3 438)

AD



DC3 Overberg - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand	1										
Revenue By Source											
Property rates	2	-	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges											
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	1 787	-	-	-	-	-	-	-	-	-
Service charges - other		385	621	646	648	648	648	-	680	455	479
Rental of facilities and equipment		10 516	11 145	10 718	11 162	11 162	11 162	-	11 814	11 955	12 588
Interest earned - external investments		338	485	1 290	500	1 000	1 000	-	1 000	1 000	1 000
Interest earned - outstanding debtors		3	4	5	4	4	4	-	4	0	0
Dividends received		3	-	-	-	-	-	-	-	-	-
Fines		-	-	-	-	-	-	-	-	-	-
Licences and permits		10	45	44	49	49	49	-	24	26	26
Agency services		2 986	3 873	4 489	4 873	4 611	4 611	-	5 203	5 918	6 316
Transfers recognised - operational		81 540	88 328	101 746	95 423	106 050	106 050	-	116 083	113 903	118 425
Other revenue	2	2 302	5 218	620	412	958	958	-	5 793	5 926	6 150
Gains on disposal of PPE		-	616	407	850	697	697	-	3 100	5 120	1 840
Total Revenue (excluding capital transfers and contributions)		99 869	110 335	119 966	113 921	125 180	125 180	-	144 701	144 303	146 824
Expenditure By Type											
Employee related costs	2	50 870	65 871	72 505	63 417	63 381	63 381	-	70 204	73 034	78 770
Remuneration of councillors		4 205	3 979	5 144	5 036	5 078	5 078	-	5 322	5 614	5 923
Debt impairment	3	653	753	330	-	-	-	-	-	-	-
Depreciation & asset impairment	2	5 033	2 447	2 657	1 997	1 952	1 952	-	1 919	1 577	1 580
Finance charges		1 131	1 392	861	141	145	145	-	96	82	67
Bulk purchases	2	-	-	-	-	-	-	-	-	-	-
Other materials	8	15 866	-	-	-	-	-	-	-	-	-
Contracted services		774	256	126	-	503	503	-	4 225	4 225	4 225
Transfers and grants		12	-	-	-	150	150	-	-	-	-
Other expenditure	4, 5	28 582	33 025	40 818	46 376	56 711	56 711	-	64 886	59 476	59 698
Loss on disposal of PPE		-	641	-	-	-	-	-	-	-	-
Total Expenditure		107 126	108 364	122 441	116 967	127 921	127 921	-	146 651	144 008	150 262
Surplus/(Deficit)											
Transfers recognised - capital	6	(7 257)	1 972	(2 475)	(3 045)	(2 741)	(2 741)	-	(1 950)	296	(3 438)
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(7 257)	1 972	(2 475)	(3 045)	(2 741)	(2 741)	-	(1 950)	296	(3 438)
Taxation								-			
Surplus/(Deficit) after taxation		(7 257)	1 972	(2 475)	(3 045)	(2 741)	(2 741)	-	(1 950)	296	(3 438)
Attributable to minorities								-			
Surplus/(Deficit) attributable to municipality		(7 257)	1 972	(2 475)	(3 045)	(2 741)	(2 741)	-	(1 950)	296	(3 438)
Share of surplus/ (deficit) of associate	7							-			
Surplus/(Deficit) for the year		(7 257)	1 972	(2 475)	(3 045)	(2 741)	(2 741)	-	(1 950)	296	(3 438)



DC3 Overberg - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand	1										
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure to be appropriated</b>	2										
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-
Vote 3 - Community Services		-	-	-	-	-	-	-	-	-	-
Vote 4 - [NAME OF VOTE 4]		-	-	-	-	-	-	-	-	-	-
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	7	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure to be appropriated</b>	2										
Vote 1 - Municipal Manager		-	1	34	20	59	59	-	20	15	15
Vote 2 - Management Services		76	404	730	150	287	287	-	201	696	144
Vote 3 - Community Services		252	1 040	1 870	597	1 293	1 293	-	408	868	395
Vote 4 - [NAME OF VOTE 4]		-	-	-	-	-	-	-	-	-	-
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		328	1 445	2 635	767	1 639	1 639	-	629	1 579	554
<b>Total Capital Expenditure - Vote</b>		328	1 445	2 635	767	1 639	1 639	-	629	1 579	554
<b>Capital Expenditure - Standard</b>											
<b>Governance and administration</b>		76	399	765	170	346	346	-	221	696	144
Executive and council		-	1	34	20	30	30	-	20	15	15
Budget and treasury office		9	137	219	115	196	196	-	150	658	89
Corporate services		67	260	512	35	120	120	-	51	23	41
<b>Community and public safety</b>		240	872	1 309	560	1 257	1 257	-	360	845	285
Community and social services		-	-	-	-	-	-	-	-	-	-
Sport and recreation		60	354	542	60	61	61	-	110	495	285
Public safety		181	517	767	500	1 196	1 196	-	250	350	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		2	175	558	37	36	36	-	48	38	125
Planning and development		-	7	-	-	-	-	-	-	15	15
Road transport		-	-	119	-	-	-	-	-	-	-
Environmental protection		2	168	439	37	36	36	-	48	23	110
<b>Trading services</b>		10	-	2	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		10	-	2	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard</b>	3	328	1 445	2 635	767	1 639	1 639	-	629	1 579	554
<b>Funded by:</b>											
National Government		-	-	-	-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	4	-	-	-	-	-	-	-	-	-	-
<b>Public contributions &amp; donations</b>	5	-	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		328	1 445	2 635	767	1 639	1 639	-	629	1 579	554
<b>Total Capital Funding</b>	7	328	1 445	2 635	767	1 639	1 639	-	629	1 579	554

DC3 Overberg - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand	1										
<b>Capital expenditure - Municipal Vote</b>	2										
<b>Multi-year expenditure appropriation</b>											
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
1.1 - Council Expenditure									-	-	-
1.2 - Executive Services									-	-	-
1.3 - Donations									-	-	-
1.4 - Management Support									-	-	-
1.5 - Audit									-	-	-
1.6 - Shared Services									-	-	-
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-
2.1 - Record Management									-	-	-
2.2 - Human Resources									-	-	-
2.3 - Supply Chain Management									-	-	-
2.4 - Finance Inc, Exp & IT									-	-	-
2.5 - Performance Management									-	-	-
2.6 - Administration									-	-	-
2.7 - Property Services									-	-	-
2.8 - Financial Administration									-	-	-
2.9 - IDP/LED									-	-	-
Vote 3 - Community Services		-	-	-	-	-	-	-	-	-	-
3.1 - Public Safety									-	-	-
3.2 - Environment Protection									-	-	-
3.3 - Human Development									-	-	-
3.4 - Roads/Engineering									-	-	-
3.5 - Solid Waste									-	-	-
3.6 - Resorts									-	-	-
3.7 - Environmental Management									-	-	-
Capital multi-year expenditure sub-total		-	-	-	-	-	-	-	-	-	-
<b>Capital expenditure - Municipal Vote</b>	2										
<b>Single-year expenditure appropriation</b>											
Vote 1 - Municipal Manager		-	1	34	20	59	59	-	20	15	15
1.1 - Council Expenditure				21	-	-	-	-	-	-	-
1.2 - Executive Services					20	30	30	-	20	15	15
1.3 - Donations					-	-	-	-	-	-	-
1.4 - Management Support			1	13	-	-	-	-	-	-	-
1.5 - Audit					-	29	29	-	-	-	-
1.6 - Shared Services											
Vote 2 - Management Services		76	404	730	150	287	287	-	201	696	144
2.1 - Record Management		-		110	-	12	12	-	14	5	5
2.2 - Human Resources		-	0	28	-	-	-	-	-	-	8
2.3 - Supply Chain Management		-	3	13	-	11	11	-	12	11	11
2.4 - Finance Inc, Exp & IT		-	134	27	-	168	168	-	121	633	58
2.5 - Performance Management		-	1	44	-	-	-	-	-	-	-
2.6 - Administration		19	258	330	35	35	35	-	38	18	28
2.7 - Property Services		48	1		-	44	44	-	-	-	-
2.8 - Financial Administration		9	1	178	115	18	18	-	18	15	21
2.9 - IDP/LED		-	7		-	-	-	-	-	15	15
Vote 3 - Community Services		252	1 040	1 870	597	1 293	1 293	-	408	888	395
3.1 - Public Safety		181	517	767	500	1 196	1 196	-	250	350	-
3.2 - Environment Protection		2	168	213	37	36	36	-	35	10	82
3.3 - Human Development		-			-	-	-	-	-	-	-
3.4 - Roads/Engineering		-		119	-	-	-	-	-	-	-
3.5 - Solid Waste		10		2	-	-	-	-	-	-	-
3.6 - Resorts		60	354	542	60	61	61	-	110	495	285
3.7 - Environmental Management				227	-	-	-	-	13	13	28
Capital single-year expenditure sub-total		328	1 445	2 635	767	1 639	1 639	-	629	1 579	554
Total Capital Expenditure		328	1 445	2 635	767	1 639	1 639	-	629	1 579	554



DC3 Overberg - Table A6 Budgeted Financial Position

Description		Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
ASSETS												
Current assets												
Cash			4	12 487	14 710	3 609	4 555	4 555	-	5 406	5 721	6 087
Call investment deposits	1		137	-	-	-	-	-	-	-	-	-
Consumer debtors	1		2 316	442	501	440	1 842	1 842	-	1 842	1 842	1 842
Other debtors			2 255	1 592	1 540	2 008	-	-	-	-	-	-
Current portion of long-term receivables			-	-	-	-	-	-	-	-	-	-
Inventory	2		998	2 673	1 151	2 968	1 039	1 039	-	1 039	1 039	1 039
Total current assets			5 710	17 194	17 902	9 025	7 436	7 436	-	8 287	8 602	8 968
Non current assets												
Long-term receivables			-	-	-	-	-	-	-	-	-	-
Investments			331	-	-	-	-	-	-	-	-	-
Investment property			-	-	111	-	111	111	-	111	111	111
Investment in Associate			-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	3		42 451	40 341	40 245	40 785	39 932	39 932	-	38 643	38 644	37 619
Agricultural			-	-	-	-	-	-	-	-	-	-
Biological			-	-	-	-	-	-	-	-	-	-
Intangible			344	343	275	307	275	275	-	275	275	275
Other non-current assets			1 711	1 644	1 591	1 587	1 591	1 591	-	1 591	1 591	1 591
Total non current assets			44 837	42 328	42 222	42 679	41 909	41 909	-	40 620	40 621	39 596
TOTAL ASSETS			50 546	59 523	60 124	51 704	49 345	49 345	-	48 906	49 223	48 564
LIABILITIES												
Current liabilities												
Bank overdraft	1		2 109	-	-	-	-	-	-	-	-	-
Borrowing	4		1 430	891	783	812	648	648	-	193	176	176
Consumer deposits			20	18	12	18	12	12	-	12	12	12
Trade and other payables	4		5 616	12 173	11 044	2 693	2 270	2 270	-	2 270	2 270	2 270
Provisions			6 837	7 335	8 006	7 335	9 396	9 396	-	9 396	9 396	9 396
Total current liabilities			16 013	20 417	19 844	10 858	12 326	12 326	-	11 870	11 854	11 854
Non current liabilities												
Borrowing			1 980	1 876	1 479	666	957	957	-	975	799	623
Provisions			55 830	58 446	62 493	68 366	62 493	62 493	-	66 913	71 246	75 488
Total non current liabilities			57 810	60 322	63 972	69 032	63 451	63 451	-	67 888	72 045	76 110
TOTAL LIABILITIES			73 823	80 739	83 816	79 890	75 777	75 777	-	79 758	83 899	87 964
NET ASSETS	5		(23 276)	(21 217)	(23 692)	(28 186)	(26 432)	(26 432)	-	(30 852)	(34 676)	(39 400)
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)			(23 276)	(21 217)	(23 692)	(28 186)	(26 432)	(26 432)	-	(28 381)	(28 086)	(31 524)
Reserves	4		-	-	-	-	-	-	-	(2 471)	(6 591)	(7 876)
Minorities' interests			-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	5		(23 276)	(21 217)	(23 692)	(28 186)	(26 432)	(26 432)	-	(30 852)	(34 676)	(39 400)



DC3 Overberg - Table A7 Budgeted Cash Flows

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates, penalties & collection charges		-	-	-	-	-	-	-	-	-	-
Service charges		17 771	18 544	16 180	17 144	18 129	18 129	-	680	455	479
Other revenue		-	-	-	-	-	-	-	23 834	23 826	25 080
Government - operating	1	79 931	97 398	99 574	94 963	105 940	105 940	-	116 083	113 903	118 425
Government - capital	1	-	-	-	-	-	-	-	-	-	-
Interest		341	489	1 295	504	1 000	1 000	-	1 004	1 000	1 000
Dividends		3	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(99 059)	(101 640)	(113 579)	(111 429)	(121 304)	(121 304)	-	(142 688)	(142 135)	(145 660)
Finance charges		(492)	(306)	(233)	(141)	(145)	(145)	-	(96)	(82)	(67)
Transfers and Grants	1	(12)	-	-	-	(150)	(150)	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		(1 517)	14 484	3 237	1 042	3 469	3 469	-	(1 182)	(3 034)	(743)
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		-	1 704	2 132	850	697	697	-	3 100	5 120	1 840
Decrease (increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	358	-	-	-	-	-	-	-	-
Payments											
Capital assets		(328)	(1 445)	(2 119)	(767)	(1 639)	(1 639)	-	(629)	(1 579)	(554)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(328)	617	12	83	(942)	(942)	-	2 471	3 542	1 286
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		(2)	(2)	(6)	-	-	-	-	-	-	-
Payments											
Repayment of borrowing		(1 550)	(643)	(1 021)	(786)	(831)	(831)	-	(438)	(193)	(176)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1 553)	(646)	(1 027)	(786)	(831)	(831)	-	(438)	(193)	(176)
NET INCREASE/ (DECREASE) IN CASH HELD		(3 398)	14 456	2 222	339	1 697	1 697	-	851	315	366
Cash/cash equivalents at the year begin:	2	1 430	(1 968)	12 487	3 270	2 858	2 858	-	4 555	5 406	5 721
Cash/cash equivalents at the year end:	2	(1 968)	12 487	14 710	3 609	4 555	4 555	-	5 406	5 721	6 087

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DC3 Overberg - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 1 - Municipal Manager	Vote 2 - Management Services	Vote 3 - Community Services	Vote 4 - (NAME OF VOTE 4)	Vote 5 - (NAME OF VOTE 5)	Vote 6 - (NAME OF VOTE 6)	Vote 7 - (NAME OF VOTE 7)	Vote 8 - (NAME OF VOTE 8)	Vote 9 - (NAME OF VOTE 9)	Vote 10 - (NAME OF VOTE 10)	Vote 11 - (NAME OF VOTE 11)	Vote 12 - (NAME OF VOTE 12)	Vote 13 - (NAME OF VOTE 13)	Vote 14 - (NAME OF VOTE 14)	Vote 15 - (NAME OF VOTE 15)	Total
R thousand	1																
<b>Revenue By Source</b>																	
Property rates		-	-	-													-
Property rates - penalties & collection charges		-	-	-													-
Service charges - electricity revenue		-	-	-													-
Service charges - water revenue		-	-	-													-
Service charges - sanitation revenue		-	-	-													-
Service charges - refuse revenue		-	-	-													-
Service charges - other		-	-	680													680
Rental of facilities and equipment		-	19	11 795													11 814
Interest earned - external investments		-	1 000	-													1 000
Interest earned - outstanding debtors		-	-	4													4
Dividends received		-	-	-													-
Fines		-	-	-													-
Licences and permits		-	-	24													24
Agency services		6 203	-	-													6 203
Other revenue		1 087	52	4 854													5 993
Transfers recognised - operational		-	57 154	58 025													115 179
Gains on disposal of PPE		3 100	-	-													3 100
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>10 390</b>	<b>58 225</b>	<b>76 085</b>													<b>144 700</b>
<b>Expenditure By Type</b>																	
Employee related costs		7 322	14 393	48 809													70 524
Remuneration of councillors		5 322	-	-													5 322
Other impairment		-	-	-													-
Depreciation & asset impairment		35	318	1 569													1 919
Finance charges		1	37	58													95
Bulk purchases		-	-	-													-
Other materials		-	-	-													-
Contracted services		-	-	4 225													4 225
Transfers and grants		-	-	-													-
Other expenditure		1 837	9 124	53 925													64 886
Loss on disposal of PPE		-	-	-													-
<b>Total Expenditure</b>		<b>14 516</b>	<b>23 870</b>	<b>108 265</b>													<b>146 651</b>
<b>Surplus/(Deficit)</b>		<b>(4 126)</b>	<b>34 355</b>	<b>(32 179)</b>													<b>(1 950)</b>
Transfers recognised - capital		-	-	-													-
Contributions recognised - capital		-	-	-													-
Contributed assets		-	-	-													-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(4 126)</b>	<b>34 355</b>	<b>(32 179)</b>													<b>(1 950)</b>

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DC3 Overberg - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand											
<b>ASSETS</b>											
<b>Call investment deposits</b>											
Call deposits < 90 days		137									
Other current investments > 90 days		-									
Total Call investment deposits	2	137	-	-	-	-	-	-	-	-	-
<b>Consumer debtors</b>											
Consumer debtors		6 797	786	689	584	2 658	2 658		2 658	2 658	2 658
Less: Provision for debt impairment		(4 481)	(344)	(188)	(144)	(816)	(816)		(816)	(816)	(816)
Total Consumer debtors	2	2 316	442	501	440	1 842	1 842	-	1 842	1 842	1 842
<b>Debt impairment provision</b>											
Balance at the beginning of the year		3 892			144	816	816		816	816	816
Contributions to the provision		653				-					
Bad debts written off		(63)				-					
Balance at end of year		4 481	-	-	144	816	816	-	816	816	816
<b>Property, plant and equipment (PPE)</b>											
PPE at cost/valuation (excl. finance leases)		59 543	59 578	61 498	63 172	63 473	63 473		64 103	65 681	66 236
Leases recognised as PPE	3	3 883	822	1 337	1 337	1 001	1 001		1 001	1 001	1 001
Less: Accumulated depreciation		20 975	20 059	22 590	23 724	24 542	24 542		26 461	28 039	29 618
Total Property, plant and equipment (PPE)	2	42 451	40 341	40 245	40 785	39 932	39 932	-	38 643	38 644	37 619
<b>LIABILITIES</b>											
<b>Current liabilities - Borrowing</b>											
Short term loans (other than bank overdraft)											
Current portion of long-term liabilities		1 430	891	783	812	648	648		193	176	176
Total Current liabilities - Borrowing		1 430	891	783	812	648	648	-	193	176	176
<b>Trade and other payables</b>											
Trade and other creditors		1 854	1 227	2 270	1 099	2 270	2 270		2 270	2 270	2 270
Unspent conditional transfers		2 112	10 945	8 774	1 594	-	-		-	-	-
VAT		1 650				-	-		-	-	-
Total Trade and other payables	2	5 616	12 173	11 044	2 693	2 270	2 270	-	2 270	2 270	2 270
<b>Non current liabilities - Borrowing</b>											
Borrowing	4	1 958	1 235	780	634	634	634		975	799	623
Finance leases (including PPP asset element)		22	641	699	32	324	324		-	-	-
Total Non current liabilities - Borrowing		1 980	1 876	1 479	666	957	957	-	975	799	623
<b>Provisions - non-current</b>											
Retirement benefits		45 670	47 522	50 743	55 276	54 655	54 655		59 074	63 408	67 649
List other major provision items											
Refuse landfill site rehabilitation		6 644	7 211	7 839	7 824	7 839	7 839		7 839	7 839	7 839
Other		3 516	3 713	3 912	5 266	-	-		-	-	-
Total Provisions - non-current		55 830	58 446	62 493	68 366	62 493	62 493	-	66 913	71 246	75 488
<b>CHANGES IN NET ASSETS</b>											
<b>Accumulated Surplus/(Deficit)</b>											
Accumulated Surplus/(Deficit) - opening balance		(16 020)			(24 760)	(23 692)	(23 692)		(26 432)	(28 381)	(28 086)
GRAP adjustments						(2 741)	(2 741)				
Restated balance		(16 020)	-	-	(24 760)	(26 432)	(26 432)	-	(26 432)	(28 381)	(28 086)
Surplus/(Deficit)		(7 257)	2 274	(2 064)	(2 721)	(2 307)	(2 307)	-	(1 950)	296	(3 438)
Appropriations to Reserves											
Transfers from Reserves											
Depreciation offsets											
Other adjustments					(381)						
Accumulated Surplus/(Deficit)	1	(23 276)	2 274	(2 064)	(27 861)	(28 739)	(28 739)	-	(28 381)	(28 086)	(31 524)
<b>Reserves</b>											
Housing Development Fund											
Capital replacement									(2 471)	(6 591)	(7 876)
Self-insurance											
Other reserves											
Revaluation											
Total Reserves	2	-	-	-	-	-	-	-	(2 471)	(6 591)	(7 876)
TOTAL COMMUNITY WEALTH/EQUITY	2	(23 276)	2 274	(2 064)	(27 861)	(28 739)	(28 739)	-	(30 852)	(34 676)	(39 400)

Total capital expenditure includes expenditure on nationally significant priorities:

Provision of basic services											
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## DC3 Overberg - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

DCS Overberg - Supporting Table SA4 Recommendation of IDP Strategic Objectives and Budget (Revenue)													
Strategic Objective	Goal	Goal Code	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	
R thousand													
Good governance and Community Participation	To ensure good governance practices by providing a democratic and pro-active accountable government and ensuring community participation through existing IDP structures			2 946	4 507	4 522	5 740	5 326	5 326	10 390	12 233	9 472	
Basic Services and Infrastructure	To ensure health and safety of all in the Overberg District through the provision of efficient basic services and infrastructure in terms of disaster management, Municipal Health, Environmental Management and Roads			37 682	41 690	51 074	41 154	49 479	49 479	63 480	60 787	64 672	
Local Economic Development	To promote Local economic development by supporting initiatives in the District for the development of a sustainable economy.			11 032	11 865	11 441	11 913	11 913	11 913	12 606	12 524	13 188	
Financial Viability	To attain and maintain financial viability and sustainability by executing accounting services in accordance with National Policy and guidelines			48 208	52 273	52 930	55 114	58 462	58 462	58 225	58 759	59 491	
Municipal Transformation & Institutional Development	To ensure Municipal Transformation & Institutional Development by creating a staff structure that would adhere to the principles of employment equity and promote skills development												
Allocations to other priorities				2									
Total Revenue (excluding capital transfers and contributions)				1	99 869	110 335	119 966	113 921	125 180	125 180	144 701	144 304	146 823

DC3 Overberg - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand												
Good governance and Community Participation	To ensure good governance practices by providing a democratic and pro-active accountable government and ensuring community participation through existing IDP structures			14 087	13 588	16 411	17 603	17 007	17 007	19 248	19 817	20 285
Basic Services and Infrastructure	To ensure health and safety of all in the Overberg District through the provision of efficient basic services and infrastructure in terms of disaster management, Municipal Health, Environmental Management and Roads			62 921	68 743	80 039	72 142	80 730	80 730	96 633	95 568	101 097
Local Economic Development	To promote Local economic development by supporting initiatives in the District for the development of a sustainable economy.			14 431	11 337	11 516	11 947	12 171	12 171	12 942	11 450	11 628
Financial Viability	To attain and maintain financial viability and sustainability by executing accounting services in accordance with National Policy and guidelines			14 449	13 272	13 248	13 942	16 657	16 657	16 317	15 547	15 706
Municipal Transformation & Institutional Development	To ensure Municipal Transformation & Institutional Development by creating a staff structure that would adhere to the principles of employment equity and promote skills development			1 228	1 425	1 227	1 333	1 356	1 356	1 511	1 526	1 536
Allocations to other priorities												
Total Expenditure				1	107 126	108 364	122 441	115 967	127 921	146 651	144 007	150 262



DC3 Overberg - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

DC3 Overberg - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (Capital Expenditure)													
Strategic Objective	Goal	Goal Code	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	
R thousand													
Good governance and Community Participation	To ensure good governance practices by providing a democratic and pro-active accountable government and ensuring community participation through existing IDP structures	A		67	261	518	55	150	15	71	38	48	
Basic Services and Infrastructure	To ensure health and safety of all in the Overberg District through the provision of efficient basic services and infrastructure in terms of disaster management, Municipal Health, Environmental Management and Roads	B		192	688	1 328	537	1 232	1 232	298	373	110	
Local Economic Development	To promote Local economic development by supporting initiatives in the District for the development of a sustainable economy.	C		60	361	542	60	61	61	110	510	300	
Financial Viability	To attain and maintain financial viability and sustainability by executing accounting services in accordance with National Policy and guidelines	D		9	137	219	115	196	196	150	658	89	
Municipal Transformation & Institutional Development	To ensure Municipal Transformation & Institutional Development by creating a staff structure that would adhere to the principles of employment equity and promote skills development	E				28						8	
		F											
		G											
		H											
		I											
		J											
		K											
		L											
		M											
		N											
		O											
		P											
Allocations to other priorities				3									
Total Capital Expenditure				1	328	1 445	2 635	767	1 639	1 504	629	1 579	554

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DC3 Overberg - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Vote 1 - Municipal Manager</b>										
<b>Council Expenditure</b>										
Council Meetings	Number of meetings per annum							4	4	4
<b>Executive Services (Municipal Manager)</b>										
Temporary Job Creation EPWP - FTE's	Number of full-time FTE's created							7	7	7
Risk Management Committee meetings	Number of meetings per annum							4	4	4
People from EE Targets in three highest levels employed	No of people employed per annum							37	37	37
% of Capital budget spend	% spent per annum							98%	98%	98%
<b>Decisions</b>										
<b>Management Support (Communication and Support)</b>										
Annual review of Communication Policy	By June 2015							1	1	1
Annual review Communication Strategy	By May 2015							1	1	1
Annual review Language Policy	By May 2015							1	1	1
Report on Communication activities	No. of reports							2	2	2
External Newsletter	No of newsletters per annum							2	2	2
Internal Newsletter	No of newsletters per annum							4	4	4
<b>Audit</b>										
Performance and Audit Committee meetings	No of meetings per annum							4	4	4
Develop RSAP	RSAP developed by September 2015							1	1	1
<b>Vote 2 - Management Services</b>										
<b>Sub-Function 1 - (Personnel Management)</b>										
Update Registry Procedure Manual	By December 2015							1	1	1
Review Record Management Policy	By August 2015							1	1	1
Application for authorization to transfer this to Archive	By March 2016							1	1	1
<b>Sub-Function 2 - (Human Resources)</b>										
Coordinate LIF meetings	No of meetings per annum							10	10	10
% of staff train in accordance to WPS Plan	% of staff trained per annum							80%	80%	80%
Completion and submission of EE Plan	By November 2015							1	1	1
Coordinate Health and Safety evacuation drills	No of drills per annum							2	2	2
% of budget spent on implementing WPS Plan	% spending per annum							0.30%	0.30%	0.30%
<b>Sub-Function 3 - (RCH)</b>										
<b>Sub-Function 4 - (Finance Inc., Exp &amp; IT)</b>										
<b>Sub-Function 5 - (Performance Management)</b>										
Prepare and submit TL SDBIP to Mayor	Within 28 days after approval of Budget							1	1	1
Coordinate the signing of Performance Agreements to	By October 2015							1	1	1
<b>Sub-Function 6 - (Administrative)</b>										
Coordinate quarterly Council meetings	No of meetings per annum							4	4	4
Preparation and Distribution of Portfolio, Mayo and C	No of agendas distributed per annum							26	26	26
<b>Sub-Function 7 - (Property Services)</b>										
<b>Sub-Function 8 - (Financial Administration)</b>										
Complete a Debt Coaling Model	By June 2016							1	1	1
Develop Draft Long-term Financial Plan Framework	By June 2016							1	1	1
Debt Coverage	% Debt Coverage							30%	30%	30%
Service Debtors	% Service Debtors outstanding							15%	15%	15%
Cost Coverage	No of Days							20	20	20
<b>Sub-Function 9 - (EPW, ID &amp; Tourism)</b>										
Table to Council IDP Review Time Schedule	By August 2015							1	1	1
Table final IDP Review 2016/17	By May 2016							1	1	1
Review Municipal Policy on EPWP	By October 2015							1	1	1
Quarterly District LEO/Tourism Forum meetings	No of Meetings per annum							4	4	4
<b>Sub-Function 10 - (Crime - National Government)</b>										
<b>Sub-Function 11 - (Grants - Provincial Government)</b>										
<b>Vote 3 - Community Services</b>										
<b>Sub-Function 1 - (Public Safety - Fire &amp; Disaster Management)</b>										
Table revised Disaster Risk Management Plan	By June 2016							1	1	1
Table revised Disaster Management Framework	By June 2016							1	1	1
Develop Solar Community Project Plan	Plan developed							1	1	1
Review Festival and Fire Season Readiness Plan	By 1 December 2014							1	1	1
<b>Sub-Function 2 - (Environmental Protection - Municipal Health)</b>										
Monitoring drinking water	No of samples per annum							400	400	400
Monitoring Sewage first outflow water	No of samples per annum							120	120	120
Monitoring of food	No of samples per annum							340	340	340
Monitoring Hazardous substances in food premises	No of inspections per annum							1200	1200	1200
Monitoring medical waste sites	No of inspections per annum							120	120	120
<b>Sub-Function 3 - (Human Development)</b>										
<b>Sub-Function 4 - (Housing)</b>										
Re-gravel roads	Km re-gravelled per annum							64.22	64.22	64.22
Rehab DR1324 and DR1326	Km rehabilitated per annum							3.92	3.92	3.92
Blading of roads	Km bladed per annum							6000	6000	6000
Submit Annual Road Budget Plan to ODPW	By March 2016							1	1	1
<b>Sub-Function 5 - (Solid Waste)</b>										
<b>Sub-Function 6 - (Parks)</b>										
Report on reservations vs complaints received	No of reports per annum							4	4	4
Monthly meeting with Resort Managers	By June 2016							1	1	1
Develop resort Marketing plan	No of meetings per annum							12	12	12
<b>Sub-Function 7 - (Environmental Management)</b>										
MCC meetings	No of meetings per annum							5	5	5
Completion of 3rd phase of Coastal Management Prog	By June 2015							1	1	1
Assess adherence by Overstrand Mun. to conditions	No of assessments per annum							4	4	4
Waste Management Forum meetings	No of meetings per annum							4	4	4



DC3 Overberg - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Borrowing Management</b>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	2.5%	1.9%	1.5%	0.8%	0.8%	0.8%	0.0%	0.4%	0.2%	0.2%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	14.6%	9.3%	10.3%	5.0%	5.1%	5.1%	0.0%	1.9%	0.9%	0.9%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Safety of Capital</b>											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-46.4%	-13.4%	-10.4%
<b>Liquidity</b>											
Current Ratio	Current assets/current liabilities	0.4	0.8	0.9	0.8	0.6	0.6	–	0.7	0.7	0.8
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.4	0.8	0.9	0.8	0.6	0.6	–	0.7	0.7	0.8
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0	0.6	0.7	0.3	0.4	0.4	–	0.5	0.5	0.5
<b>Revenue Management</b>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	4.6%	1.8%	1.7%	2.1%	1.5%	1.5%	0.0%	1.3%	1.3%	1.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
<b>Creditors Management</b>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA's 65(e))										
Creditors to Cash and Investments		-94.2%	9.8%	15.4%	30.5%	49.8%	49.8%	0.0%	42.0%	39.7%	37.3%
<b>Other Indicators</b>											
Electricity Distribution Losses (2)	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Distribution Losses (2)	Total Volume Losses (kℓ)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	50.9%	59.7%	60.4%	55.7%	50.6%	50.6%	0.0%	48.5%	50.6%	53.6%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	66.8%	60.8%	64.7%	72.8%	62.3%	62.3%		63.0%	65.9%	68.5%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	15.9%	7.1%	11.2%	15.9%	21.2%	21.2%		24.4%	20.7%	21.3%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	6.2%	3.5%	2.9%	1.9%	1.7%	1.7%	0.0%	1.4%	1.1%	1.1%
<b>IDP regulation financial viability indicators</b>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	16.2	9.5	14.1	10.1	10.1	10.1	–	24.0	25.8	24.1
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	36.0%	17.3%	18.0%	20.7%	15.6%	15.6%	0.0%	14.7%	14.8%	14.1%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	(0.3)	1.8	1.9	0.5	0.6	0.6	–	0.6	0.6	0.6

DC3 Overberg - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Outcome	Outcome	Outcome
<b>Demographics</b>											
Population						256					
Females aged 5 - 14						31					
Males aged 5 - 14						31					
Females aged 15 - 34						45					
Males aged 15 - 34						42					
Unemployment						19					
<b>Monthly household income (no. of households)</b>	1, 12										
No income						10					
R1 - R1 600						4					
R1 601 - R3 200						16					
R3 201 - R6 400						14					
R6 401 - R12 800						10					
R12 801 - R25 600						7					
R25 601 - R51 200						3					
R52 201 - R102 400						1					
R102 401 - R204 800						0					
R204 801 - R409 600						0					
R409 601 - R819 200						0					
> R819 200											
<b>Poverty profiles (no. of households)</b>	13										
< R2 080 per household per month	2					38					
Insert description											
<b>Household demographics (000)</b>											
Number of people in municipal area											
Number of poor people in municipal area											
Number of households in municipal area											
Number of poor households in municipal area											
Definition of poor household (R per month)											
<b>Housing statistics</b>	3										
Formal											
Informal											
Total number of households											
Dwellings provided by municipality	4										
Dwellings provided by province											
Dwellings provided by private sector	5										
Total new housing dwellings											
<b>Economic</b>	6										
Inflation/inflation outlook (CPI)											
Interest rate - borrowing											
Interest rate - investment											
Remuneration increases											
Consumption growth (electricity)											
Consumption growth (water)											
<b>Collection rates</b>	7										
Property tax/service charges											
Rental of facilities & equipment											
Interest - external investments											
Interest - debtors											
Revenue from agency services											

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DC3 Overberg Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Funding measures</b>												
Cash/cash equivalents at the year end - R'000	18(1)b	1	(1 968)	12 487	14 710	3 609	4 555	4 555	-	5 406	5 721	6 087
Cash + investments at the yr end less applications - R'000	18(1)b	2	(5 604)	315	3 666	916	2 285	2 285	-	3 136	3 451	3 817
Cash year end/monthly employee/supplier payments	18(1)b	3	(0.3)	1.8	1.9	0.5	0.6	0.6	-	0.6	0.6	0.6
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	(7 257)	2 274	(2 064)	(2 721)	(2 307)	(2 307)	-	(1 950)	296	(3 438)
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	(77.4%)	(2.1%)	(5.6%)	(6.0%)	(6.0%)	(106.0%)	(1.1%)	(39.1%)	(0.7%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	5.1%	6.4%	2.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital payments % of capital expenditure	18(1)c;19	8	100.0%	100.0%	80.4%	100.0%	100.0%	100.0%	0.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	(55.5%)	0.4%	19.9%	(24.8%)	0.0%	(100.0%)	0.0%	0.0%	0.0%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	37.4%	19.3%	33.3%	44.5%	66.4%	66.4%	0.0%	91.4%	77.3%	63.0%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	38.9%	37.2%	64.6%	64.6%	0.0%	0.0%	38.6%	39.7%

**DC3 Overberg - Supporting Table SA11 Property rates summary**

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Valuation:</b>	1									
Date of valuation:										
Financial year valuation used										
Municipal by-laws s6 in place? (Y/N)	2									
Municipal/assistant valuer appointed? (Y/N)										
Municipal partnership s38 used? (Y/N)										
No. of assistant valuers (FTE)	3									
No. of data collectors (FTE)	3									
No. of internal valuers (FTE)	3									
No. of external valuers (FTE)	3									
No. of additional valuers (FTE)	4									
Valuation appeal board established? (Y/N)										
Implementation time of new valuation roll (mths)										
No. of properties	5									
No. of sectional title values	5									
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations										
No. of valuation roll amendments										
No. of objections by rate payers										
No. of appeals by rate payers										
No. of successful objections	8									
No. of successful objections > 10%	8									
Supplementary valuation										
Public service infrastructure value (Rm)	5									
Municipality owned property value (Rm)										
<b>Valuation reductions:</b>										
Valuation reductions-public infrastructure (Rm)										
Valuation reductions-nature reserves/park (Rm)										
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)										
Valuation reductions-public worship (Rm)										
Valuation reductions-other (Rm)										
<b>Total valuation reductions:</b>		-	-	-	-	-	-	-	-	-
Total value used for rating (Rm)	5									
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5									
<b>Rating:</b>										
Residential rate used to determine rate for other categories? (Y/N)										
Differential rates used? (Y/N)	5									
Limit on annual rate increase (s20)? (Y/N)										
Special rating area used? (Y/N)										
Phasing-in properties s21 (number)										
Rates policy accompanying budget? (Y/N)										
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
<b>Rate revenue:</b>										
Rate revenue budget (R'000)	6									
Rate revenue expected to collect (R'000)	6									
Expected cash collection rate (%)										
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)										
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm. (R'000)										
Rebates, exemptions - other (R'000)										
Phase-in reductions/discounts (R'000)										
<b>Total rebates, exemptions, reductions, discounts (R'000)</b>		-	-	-	-	-	-	-	-	-

DC3 Overberg - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monuments	Public benefit organs.	Mining Props.
<b>Current Year 2014/15</b>																	
<b>Valuation:</b>																	
No. of properties		NA															
No. of sectional title property values																	
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations																	
Supplementary valuation (Rm)																	
No. of valuation roll amendments																	
No. of objections by rate-payers																	
No. of appeals by rate-payers																	
No. of appeals by rate-payers finalised																	
No. of successful objections	5																
No. of successful objections > 10%	5																
Estimated no. of properties not valued																	
Years since last valuation (select)																	
Frequency of valuation (select)																	
Method of valuation used (select)																	
Base of valuation (select)																	
Phasing-in properties s21 (number)																	
Combination of rating types used? (Y/N)																	
Flat rate used? (Y/N)																	
Is balance rated by uniform rate/variable rate?																	
<b>Valuation reductions:</b>																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/part (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)																	
<b>Total valuation reductions:</b>	2																
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
<b>Rating:</b>																	
Average rate	3																
Rate revenue budget (R '000)																	
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)	4																
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
<b>Total rebates, exemptions, reductions, discounts (R'000)</b>																	

77 119 110



DC3 Overberg - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monuments	Public benefit organs.	Mining Props.
<b>Budget Year 2015/16</b>																	
<b>Valuation:</b>																	
No. of properties		NA															
No. of sectional title property values																	
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations																	
Supplementary valuation (Rm)																	
No. of valuation roll amendments																	
No. of objections by rate-payers																	
No. of appeals by rate-payers																	
No. of appeals by rate-payers finalised																	
No. of successful objections	5																
No. of successful objections > 10%	5																
Estimated no. of properties not valued																	
Years since last valuation (select)																	
Frequency of valuation (select)																	
Method of valuation used (select)																	
Base of valuation (select)																	
Phasing-in properties s21 (number)																	
Combination of rating types used? (Y/N)																	
Fiat rate used? (Y/N)																	
Is balance rated by uniform rate/variable rate?																	
<b>Valuation reductions:</b>																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)																	
<b>Total valuation reductions:</b>	2																
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
<b>Rating:</b>																	
Average rate	3																
Rate revenue budget (R '000)																	
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)	4																
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
<b>Total rebates, exemptions, discounts, dices (R'000)</b>																	

DC3 Overberg - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2011/12	2012/13	2013/14	Current Year 2014/15	2015/16 Medium Term Revenue & Expenditure Framework		
							Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Property rates (rate in the Rand)</b>	1								
Residential properties		NA							
Residential properties - vacant land									
Formal/informal settlements									
Small holdings									
Farm properties - used									
Farm properties - not used									
Industrial properties									
Business and commercial properties									
Communal land - residential									
Communal land - small holdings									
Communal land - farm property									
Communal land - business and commercial									
Communal land - other									
State-owned properties									
Municipal properties									
Public service infrastructure									
Privately owned towns serviced by the owner									
State trust land									
Restitution and redistribution properties									
Protected areas									
National monuments properties									
<b>Exemptions, reductions and rebates (Rands)</b>									
<b>Residential properties</b>									
R15 000 threshold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate									
Indigent rebate or exemption									
Pensioners/social grants rebate or exemption									
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption									
<b>Other rebates or exemptions</b>	2								
<b>Water tariffs</b>									
<b>Domestic</b>									
Basic charge/fix fee (Rands/month)									
Service point - vacant land (Rands/month)									
Water usage - flat rate tariff (c/k)									
Water usage - life line tariff		(describe structure)							
Water usage - Block 1 (c/k)		(fill in thresholds)							
Water usage - Block 2 (c/k)		(fill in thresholds)							
Water usage - Block 3 (c/k)		(fill in thresholds)							
Water usage - Block 4 (c/k)		(fill in thresholds)							
<b>Other</b>	2								
<b>Waste water tariffs</b>									
<b>Domestic</b>									
Basic charge/fix fee (Rands/month)									
Service point - vacant land (Rands/month)									
Waste water - flat rate tariff (c/k)									
Volumetric charge - Block 1 (c/k)		(fill in structure)							
Volumetric charge - Block 2 (c/k)		(fill in structure)							
Volumetric charge - Block 3 (c/k)		(fill in structure)							
Volumetric charge - Block 4 (c/k)		(fill in structure)							
<b>Other</b>	2								
<b>Electricity tariffs</b>									
<b>Domestic</b>									
Basic charge/fix fee (Rands/month)									
Service point - vacant land (Rands/month)									
FBE		(how is this targeted?)							
Life-line tariff - meter		(describe structure)							
Life-line tariff - prepaid		(describe structure)							
Flat rate tariff - meter (c/kwh)									
Flat rate tariff - prepaid (c/kwh)									
Meter - IBT Block 1 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 2 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 3 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 4 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 5 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 1 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 2 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 3 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 4 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)							
<b>Other</b>	2								
<b>Waste management tariffs</b>									
<b>Domestic</b>									
Street cleaning charge									
Basic charge/fix fee									
80l bin - once a week									
250l bin - once a week									



DC3 Overberg - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2014/15	2013/14	Current Year 2014/15	2015/16 Medium Term Revenue & Expenditure Framework		
						Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Exemptions, reductions and rebates (Rands) [Insert lines as applicable]		NA						
Water tariffs [Insert blocks as applicable]		(fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds)						
Waste water tariffs [Insert blocks as applicable]		(fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure)						
Electricity tariffs [Insert blocks as applicable]		(fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds)						

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DC3 Overberg - Supporting Table SA14 Household bills

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16 % incr.	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Rand/cent											
<b>Monthly Account for Household - 'Middle Income Range'</b>	1										
Rates and services charges:											
Property rates		NA									
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services											
Total large household bill:		-	-	-	-	-	-	-	-	-	-
% increase/decrease			-	-	-	-	-		-	-	-
<b>Monthly Account for Household - 'Affordable Range'</b>	2										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services											
Total small household bill:		-	-	-	-	-	-	-	-	-	-
% increase/decrease			-	-	-	-	-		-	-	-
<b>Monthly Account for Household - 'Indigent' Household receiving free basic services</b>	3										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services											
Total small household bill:		-	-	-	-	-	-	-	-	-	-
% increase/decrease			-	-	-	-	-		-	-	-

DC3 Overberg - Supporting Table SA15 Investment particulars by type

2009-2010 Supporting Table 2: Investment particulars by type

Investment type	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank		137								
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Other securities		331								
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	468	-	-	-	-	-	-	-	-
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		468	-	-	-	-	-	-	-	-

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DC3 Overberg - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate 3.	Commission Paid (Rands)	Commission Recipient	Expiry date of Investment
Name of institution & Investment ID	1	Yrs/Months							
Parent municipality									NA
Municipality sub-total									
Entities									
Entities sub-total									
TOTAL INVESTMENTS AND INTEREST	1								

AN



## DC3 Overberg - Supporting Table SA17 Borrowing

Unspent Borrowing - Categorized by type									
<b>Parent municipality</b>									
Long-Term Loans (annuity/reducing balance)									
Long-Term Loans (non-annuity)									
Local registered stock									
Instalment Credit									
Financial Leases									
PPP liabilities									
Finance Granted By Cap Equipment Supplier									
Marketable Bonds									
Non-Marketable Bonds									
Bankers Acceptances									
Financial derivatives									
Other Securities									
<b>Municipality sub-total</b>	1	-	-	-	-	-	-	-	-
<b>Entities</b>									
Long-Term Loans (annuity/reducing balance)									
Long-Term Loans (non-annuity)									
Local registered stock									
Instalment Credit									
Financial Leases									
PPP liabilities									
Finance Granted By Cap Equipment Supplier									
Marketable Bonds									
Non-Marketable Bonds									
Bankers Acceptances									
Financial derivatives									
Other Securities									
<b>Entities sub-total</b>	1	-	-	-	-	-	-	-	-
<b>Total Unspent Borrowing</b>	1	-	-	-	-	-	-	-	-

[illegible]



DC3 Overberg - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
National Government:		43 914	46 939	50 929	53 637	53 717	53 717	56 672	57 169	57 888
Local Government Equitable Share		41 692	43 689	46 637	50 397	15 505	15 505	15 581	15 767	15 328
RSC Levy Replacement						34 892	34 892	35 757	36 765	37 729
Finance Management		1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250
Municipal Systems Improvement		790	1 000	890	934	934	934	930	960	1 033
EPWP Incentive		182	1 000	1 000	1 056	1 056	1 056	1 000		
Other transfers/grants				1 152		80	80	2 154	2 427	2 548
Provincial Government:		36 076	50 270	49 797	41 786	52 333	52 333	59 411	56 734	60 537
PT - PAWK		35 559	49 449	48 530	40 861	48 657	48 657	59 059	56 358	60 157
Seta		308	223	80	265	265	265	280	300	300
Other provincial		59	48	57						
Karwyderskraal			250							
Health Subsidy				115						
Financial Management Grant		150			200	-	-			
Coastal Management Plan					410					
Tourism Projects					50	-	-			
Management Support (MRIP)				915		694	694			
Risk Assessment						334	334			
Compliance Model						43	43			
Coastal Management Plan						784	784			
Municipal Capacity Building Grant						500	500			
Municipal Performance Management Grant						50	50			
Operational Support Grant						66	66	72	76	80
Financial Management Support Grant						910	910			
Greenest Municipality						30	30			
Risk Management			300	100						
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Total Operating Transfers and Grants</b>	5	79 990	97 209	100 727	95 423	106 050	106 050	116 083	113 903	118 425
<b>Capital Transfers and Grants</b>										
National Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert desc]										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Total Capital Transfers and Grants</b>	5	-	-	-	-	-	-	-	-	-
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		79 990	97 209	100 727	95 423	106 050	106 050	116 083	113 903	118 425



DC3 Overberg - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
<b>EXPENDITURE:</b>	1									
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		43 914	46 939	50 929	53 637	53 717	53 717	56 672	57 169	57 888
Local Government Equitable Share		41 692	43 689	46 637	50 397	15 505	15 505	15 581	15 767	15 328
RSC Levy Replacement						34 892	34 892	35 757	36 765	37 729
Finance Management		1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250
Municipal Systems Improvement		790	1 000	890	934	934	934	930	960	1 033
EPWP Incentive		182	1 000	1 000	1 056	1 056	1 056	1 000		
Other transfers/grants				1 152		80	80	2 154	2 427	2 548
Provincial Government:		39 002	41 407	51 909	41 786	52 333	52 333	59 411	56 734	60 537
PT - PAWK		38 962	41 289	50 622	40 861	48 657	48 657	59 059	56 358	60 157
Seta		40	110	367	265	265	265	280	300	300
Other provincial										
Karwyderskraal										
Health Subsidy				115						
Financial Management Grant					200	-	-			
Coastal Management Plan			7	114						
Tourism Projects				14	50					
Management Support (MFIP)				221		694	694			
Risk Assessment						334	334			
Compliance Model						43	43			
Coastal Management Plan					410	784	784			
Municipal Capacity Building Grant						500	500			
Municipal Performance Management Grant						50	50			
Operational Support Grant						66	66	72	76	80
Financial Management Support Grant						910	910			
Greenest Municipality						30	30			
Risk Management				66						
Sport and Recreational Facilities				340						
Human Rights				50						
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Total operating expenditure of Transfers and Grants:</b>		<b>82 916</b>	<b>88 346</b>	<b>102 839</b>	<b>95 423</b>	<b>106 050</b>	<b>106 050</b>	<b>116 083</b>	<b>113 903</b>	<b>118 425</b>
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert desc]										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Total capital expenditure of Transfers and Grants</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>82 916</b>	<b>88 346</b>	<b>102 839</b>	<b>95 423</b>	<b>106 050</b>	<b>106 050</b>	<b>116 083</b>	<b>113 903</b>	<b>118 425</b>



DC3 Overberg - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		1 552	(42)	-						
Current year receipts		43 914	46 939	48 777	53 637	53 717	53 717	56 672	57 169	57 888
Conditions met - transferred to revenue		45 507	46 897	48 777	53 637	53 717	53 717	56 672	57 169	57 888
Conditions still to be met - transferred to liabilities		(42)		-						
Provincial Government:										
Balance unspent at beginning of the year		2 068	2 112	10 945	-					
Current year receipts		36 076	50 270	50 797	41 786	52 333	52 333	59 411	56 734	60 537
Conditions met - transferred to revenue		36 032	41 437	52 969	41 786	52 333	52 333	59 411	56 734	60 537
Conditions still to be met - transferred to liabilities		2 112	10 945	8 774						
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		81 540	88 334	101 746	95 423	106 050	106 050	116 083	113 903	118 425
Total operating transfers and grants - CTBM	2	2 070	10 945	8 774	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		-	-	-	-	-	-	-	-	-
Total capital transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		81 540	88 334	101 746	95 423	106 050	106 050	116 083	113 903	118 425
TOTAL TRANSFERS AND GRANTS - CTBM		2 070	10 945	8 774	-	-	-	-	-	-

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DC3 Overberg - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>											
<b>Cash Transfers to other municipalities</b>											
<i>Insert description</i>	1										
<b>Total Cash Transfers To Municipalities:</b>		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to Entities/Other External Mechanisms</b>											
<i>Insert description</i>	2										
<b>Total Cash Transfers To Entities/Ems'</b>		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to other Organs of State</b>											
<i>Insert description</i>	3										
<b>Total Cash Transfers To Other Organs Of State:</b>		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to Organisations</b>											
<i>Insert description</i>	4	12									
<b>Total Cash Transfers To Organisations</b>		12	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to Groups of Individuals</b>											
<i>Donations</i>	5					150	150		120		
<b>Total Cash Transfers To Groups Of Individuals:</b>		-	-	-	-	150	150	-	120	-	-
<b>TOTAL CASH TRANSFERS AND GRANTS</b>	6	12	-	-	-	150	150	-	120	-	-
<b>Non-Cash Transfers to other municipalities</b>											
<i>Insert description</i>	1										
<b>Total Non-Cash Transfers To Municipalities:</b>		-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Transfers to Entities/Other External Mechanisms</b>											
<i>Insert description</i>	2										
<b>Total Non-Cash Transfers To Entities/Ems'</b>		-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Transfers to other Organs of State</b>											
<i>Insert description</i>	3										
<b>Total Non-Cash Transfers To Other Organs Of State:</b>		-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Grants to Organisations</b>											
<i>Insert description</i>	4										
<b>Total Non-Cash Grants To Organisations</b>		-	-	-	-	-	-	-	-	-	-
<b>Groups of Individuals</b>											
<i>Insert description</i>	5										
<b>Total Non-Cash Grants To Groups Of Individuals:</b>		-	-	-	-	-	-	-	-	-	-
<b>TOTAL NON-CASH TRANSFERS AND GRANTS</b>		-	-	-	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS AND GRANTS</b>	6	12	-	-	-	150	150	-	120	-	-

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DC3 Overberg - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand		A	B	C	D	E	F	G	H	I
<b>Councillors (Political Office Bearers plus Other)</b>	1									
Basic Salaries and Wages		2 700	2 581	3 413	3 261	3 288	3 288	3 394	3 580	3 777
Pension and UIF Contributions		121	124	141	141	146	146	154	162	171
Medical Aid Contributions		16	17	13						
Motor Vehicle Allowance		1 219	1 115	1 281	1 357	1 396	1 396	1 448	1 527	1 611
Cellphone Allowance		149	142	225	238	238	238	250	264	278
Housing Allowances										
Other benefits and allowances				71				76	80	85
<b>Sub Total - Councillors</b>		4 205	3 979	5 144	5 036	5 078	5 078	5 322	5 614	5 923
<b>% Increase</b>	4		(5.4%)	29.3%	(2.1%)	0.8%	-	4.8%	5.5%	5.5%
<b>Senior Managers of the Municipality</b>	2									
Basic Salaries and Wages		1 959	846	2 167	2 484	2 107	2 107	2 945	3 180	3 435
Pension and UIF Contributions		295	165	203	89	4	4	6	6	7
Medical Aid Contributions		45			32					
Overtime										
Performance Bonus		89								
Motor Vehicle Allowance	3	2	25	69	286	167	167	167	180	195
Cellphone Allowance	3				19					
Housing Allowances	3		2	1	5	5	5	5	6	6
Other benefits and allowances	3	50	48	185	40	12	12	79	81	82
Payments in lieu of leave		5	32					70	70	70
Long service awards										
Post-retirement benefit obligations	6				34					
<b>Sub Total - Senior Managers of Municipality</b>		2 445	1 118	2 626	3 009	2 295	2 295	3 272	3 523	3 785
<b>% Increase</b>	4		(54.3%)	134.8%	14.6%	(23.7%)	-	42.6%	7.7%	7.7%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		37 059	37 951	45 890	45 480	42 586	42 586	54 540	56 604	61 181
Pension and UIF Contributions		5 840	6 358	6 792	7 736	7 643	7 643	8 171	8 683	9 377
Medical Aid Contributions		2 271	2 505	2 754	3 025	3 100	3 100	3 240	3 426	3 700
Overtime		1 765	1 130	1 385	1 388	1 231	1 231	1 372	1 408	1 522
Performance Bonus		2 066	2 742							
Motor Vehicle Allowance	3	2 205	2 429	3 248	3 205	2 070	2 070	3 733	4 031	4 354
Cellphone Allowance	3				(19)					
Housing Allowances	3	210	204	161	220	184	184	195	209	226
Other benefits and allowances	3	2 769	2 546	3 241	6 720	6 737	6 737	4 064	4 211	4 470
Payments in lieu of leave		439	618	599	800	787	787	775	790	790
Long service awards		564	523	702	702	701	701	746	760	774
Post-retirement benefit obligations	6	4 722	5 013	5 126	5 623	5 571	5 571	5 798	5 843	5 690
<b>Sub Total - Other Municipal Staff</b>		59 910	62 019	69 879	74 880	70 609	70 609	82 633	85 996	92 284
<b>% Increase</b>	4		3.5%	12.7%	7.2%	(5.7%)	-	17.0%	4.1%	7.3%
<b>Total Parent Municipality</b>		66 559	67 116	77 649	82 925	77 981	77 981	91 226	95 133	102 002
			0.8%	15.7%	6.8%	(6.0%)	-	17.9%	4.3%	7.2%
<b>Board Members of Entities</b>										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Board Fees										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
<b>Sub Total - Board Members of Entities</b>		-	-	-	-	-	-	-	-	-
<b>% Increase</b>	4		-	-	-	-	-	-	-	-
<b>Senior Managers of Entities</b>										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
<b>Sub Total - Senior Managers of Entities</b>		-	-	-	-	-	-	-	-	-
<b>% Increase</b>	4		-	-	-	-	-	-	-	-
<b>Other Staff of Entities</b>										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
<b>Sub Total - Other Staff of Entities</b>		-	-	-	-	-	-	-	-	-
<b>% Increase</b>	4		-	-	-	-	-	-	-	-
<b>Total Municipal Entities</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		66 559	67 116	77 649	82 925	77 981	77 981	91 226	95 133	102 002
<b>% Increase</b>	4		0.8%	15.7%	6.8%	(6.0%)	-	17.0%	4.3%	7.2%
<b>TOTAL MANAGERS AND STAFF</b>	5,7	62 355	63 137	72 505	77 889	72 903	72 903	85 905	89 519	96 079



DC3 Overberg - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

[illegible]

DC3 Overberg - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2013/14			Current Year 2014/15			Budget Year 2015/16		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
<b>Municipal Council and Boards of Municipal Entities</b>										
Councillors (Political Office Bearers plus Other Councillors)		21			21			21		
Board Members of municipal entities	4									
<b>Municipal employees</b>	5									
Municipal Manager and Senior Managers	3		1				2			3
Other Managers	7		8			9			9	
Professionals		-	29	5	-	286	92	-	287	92
Finance			1	5		16	4		16	4
Spatial/town planning			2							
Information Technology			2			2	1		2	-
Roads						163	11		164	11
Electricity										
Water										
Sanitation										
Refuse										
Other			24			105	76		105	77
Technicians		-	15	-	-	-	-	-	-	-
Finance										
Spatial/town planning										
Information Technology										
Roads			15							
Electricity										
Water										
Sanitation										
Refuse										
Other										
Clerks (Clerical and administrative)			32							
Service and sales workers			35							
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators			53							
Elementary Occupations			112							
<b>TOTAL PERSONNEL NUMBERS</b>	9	21	285	5	21	295	94	21	296	95
% increase					-	3.5%	1 780.0%	-	0.3%	1.1%
<b>Total municipal employees headcount</b>	6, 10		285	5						
Finance personnel headcount	8, 10		10	5						
Human Resources personnel headcount	8, 10		4							



DC3 Overberg - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

R thousand	Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue - Standard																	
Governance and administration																	
	Executive and council		21 937	4 476	3 905	743	17 730	766	792	605	14 455	551	506	2 018	68 485	70 851	68 813
	Budget and treasury office		91	3 200	1 619	603	680	671	684	531	468	443	417	983	12 233	12 233	9 472
	Corporate services		21 834	1 275	2 284	139	17 050	95	107	74	13 987	108	88	1 035	58 076	58 598	59 321
	Community and public safety		13	0	1	1	1	0	0	0	1	0	0	0	19	21	21
	Community and social services		8 330	310	770	940	376	309	388	235	459	186	193	332	12 828	12 762	13 521
	Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Public safety		8 315	296	755	925	358	287	380	214	440	188	176	313	12 606	12 524	13 188
	Housing		4	3	4	5	7	11	17	9	8	7	6	10	92	98	183
	Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Economic and environmental services		4 431	4 397	4 403	4 408	4 402	4 411	4 422	4 409	4 409	4 406	4 404	10 661	59 164	56 465	60 265
	Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Road transport		4 431	4 396	4 400	4 402	4 403	4 411	4 421	4 407	4 406	4 402	4 401	10 659	59 140	56 439	60 239
	Environmental protection		0	1	3	6	(1)	0	1	2	3	3	3	2	24	26	26
	Trading services		74	55	81	89	135	225	335	185	166	133	120	2 627	4 225	4 225	4 225
	Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Waste management		74	55	81	89	135	225	335	185	166	133	120	2 627	4 225	4 225	4 225
	Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Revenue - Standard		34 772	9 237	9 459	6 180	22 644	5 712	5 937	5 435	19 489	5 275	5 223	15 638	144 701	144 303	146 824
Expenditure - Standard																	
Governance and administration																	
	Executive and council		2 582	3 084	3 452	3 237	4 737	3 230	2 891	3 043	3 144	2 997	2 898	1 971	36 947	36 850	37 386
	Budget and treasury office		1 118	1 185	1 197	1 208	1 768	1 208	1 161	1 182	1 196	1 176	1 162	953	14 516	14 978	15 779
	Corporate services		977	1 271	1 325	1 377	1 895	1 373	1 166	1 259	1 320	1 230	1 170	865	15 328	14 807	14 834
	Community and public safety		486	608	630	651	974	649	565	603	628	591	566	153	7 103	7 264	6 973
	Community and social services		2 089	2 512	2 589	2 663	4 165	2 694	2 361	2 484	2 581	2 454	2 367	2 304	31 273	30 528	31 615
	Sport and recreation		707	984	1 011	1 056	1 392	1 052	872	953	1 006	928	876	817	11 633	10 057	10 180
	Public safety		1 372	1 538	1 568	1 597	2 753	1 632	1 479	1 531	1 565	1 515	1 481	1 479	19 510	20 330	21 285
	Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Health		10	10	10	10	20	10	10	10	10	10	10	8	130	140	151
	Economic and environmental services		4 455	5 441	5 821	5 794	9 109	5 780	5 090	5 400	5 603	5 305	5 103	11 200	73 903	72 101	76 730
	Planning and development		103	108	109	110	206	110	106	108	109	107	106	65	1 346	1 433	1 491
	Road transport		3 338	4 270	4 404	4 604	6 873	4 591	3 938	4 231	4 424	4 142	3 951	10 337	59 140	56 439	60 239
	Environmental protection		1 013	1 063	1 072	1 081	2 030	1 080	1 045	1 061	1 071	1 056	1 046	799	13 417	14 229	15 000
	Trading services		173	176	177	177	176	177	175	176	176	176	175	2 594	4 528	4 529	4 530
	Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Waste management		173	176	177	177	176	177	175	176	176	176	175	2 594	4 528	4 529	4 530
	Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Expenditure - Standard		9 289	11 192	11 539	11 872	18 188	11 882	10 517	11 113	11 505	10 932	10 543	18 069	146 651	144 008	150 262
	Surplus/(Deficit) before assoc.		25 473	(1 955)	(2 380)	(5 691)	4 456	(6 170)	(4 581)	(5 678)	7 985	(5 656)	(5 320)	(2 431)	(1 950)	296	(3 438)
	Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Surplus/(Deficit)	1	25 473	(1 955)	(2 380)	(5 691)	4 456	(6 170)	(4 581)	(5 678)	7 985	(5 656)	(5 320)	(2 431)	(1 950)	296	(3 438)



二、



DC3 Overberg - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

R thousand	Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
			July	August	Sept	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
1	<b>Capital Expenditure - Standard</b>																
	<i>Governance and administration</i>																
	Executive and council		-	47	15	35	13	22	25	14	48	3	-	-	221	696	144
	Budget and treasury office			5	10			2				3			20	15	15
	Corporate services			29		25	10	15	25	9	38				150	658	89
	<i>Community and public safety</i>			14	5	10	3	5		5	10				51	23	41
	Community and social services		-	8	9	13	19	24	6	11	20	250	-	-	360	845	285
	Sport and recreation														-	-	-
	Public safety			8	9	13	19	24	6	11	20				110	485	285
	Housing											250			250	350	-
	Health														-	-	-
	<i>Economic and environmental services</i>														-	-	-
	Planning and development		-	2	4	4	16	12	4	-	6	2	-	-	48	38	125
2	<i>Trading services</i>																
	Road transport			2	4	4	16	12	4		6	2			-	15	15
	Environmental protection														-	-	-
	Electricity		-	-	-	-	-	-	-	-	-	-	-	-	48	23	110
	Water														-	-	-
	Waste water management														-	-	-
	Waste management														-	-	-
	<i>Other</i>														-	-	-
	<b>Total Capital Expenditure - Standard</b>		-	57	28	52	47	58	35	25	74	255	-	-	629	1 579	554
	<b>Funded by:</b>																
	National Government																
	Provincial Government																
	District Municipality																
	Other transfers and grants																
	<i>Transfers recognised - capital</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<i>Public contributions &amp; donations</i>																
	Borrowing																
	Internally generated funds		-	57	28	52	47	58	35	25	74	255			629	1 579	554
	<b>Total Capital Funding</b>		-	57	28	52	47	58	35	25	74	255	-	-	629	1 579	554



DC3 Overberg - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS		Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sep/L	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Cash Receipts By Source														1		
	Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Service charges - other	304	33	36	31	32	46	27	27	51	35	25	34	680	455	479
	Rental of facilities and equipment	8 050	258	715	890	314	220	302	170	375	121	140	280	11 814	11 955	12 588
	Interest earned - external investments	33	64	56	136	93	88	98	69	112	104	85	63	1 000	1 000	1 000
	Interest earned - outstanding debtors	0	0	0	0	0	0	-	1	0	0	0	0	4	0	0
	Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Licences and permits	0	1	3	6	(1)	0	1	2	3	3	3	2	-	-	-
	Agency services	-	9	1 529	512	590	581	594	440	377	352	327	892	6 203	5 918	6 316
	Transfer receipts - operational	26 200	5 611	6 527	4 401	21 354	4 401	4 401	4 401	18 271	4 401	4 401	11 615	116 083	113 903	118 425
	Other revenue	185	160	193	203	262	376	515	326	300	259	243	2 772	5 793	5 926	6 150
	Cash Receipts by Source	34 772	6 137	9 159	6 180	22 644	5 712	5 937	5 435	19 489	5 275	5 223	15 638	141 601	139 183	144 984
Other Cash Flows by Source																
	Transfer receipts - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Contributions recognised - capital & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Proceeds on disposal of PPE	-	3 100	-	-	-	-	-	-	-	-	-	-	3 100	5 120	1 840
	Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Decrease (increase) in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Cash Receipts by Source	34 772	9 237	9 159	6 180	22 644	5 712	5 937	5 435	19 489	5 275	5 223	15 638	144 701	144 303	148 824
Cash Payments by Type																
	Employee related costs	5 060	5 060	5 060	5 060	10 121	5 060	5 060	5 060	5 060	5 060	5 060	5 060	85 785	68 700	74 528
	Remuneration of councillors	443	443	443	443	443	443	443	443	443	443	443	443	5 322	5 614	5 923
	Finance charges	-	2	2	2	2	39	2	2	2	2	2	38	96	82	67
	Bulk purchases - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Other materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Contracted services	150	150	150	150	150	150	150	150	150	150	150	2 575	4 225	4 225	4 225
	Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transfers and grants - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Other expenditure	2 537	5 122	5 596	6 050	5 564	6 014	4 201	5 014	5 549	4 766	4 236	10 237	64 886	59 476	59 698
	Cash Payments by Type	8 191	10 778	11 252	11 706	16 280	11 707	9 857	10 670	11 205	10 422	9 892	18 353	140 313	138 097	144 441
Other Cash Flows/Payments by Type																
	Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Repayment of borrowing	24	24	24	24	24	96	24	24	24	24	24	629	438	1 579	554
	Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	371	2 471	4 120	1 286
	Total Cash Payments by Type	8 215	10 802	11 276	11 731	16 305	11 802	9 881	10 695	13 329	10 447	9 916	19 452	143 851	143 988	146 457
NET INCREASE/(DECREASE) IN CASH HELD		26 557	(1 565)	(2 117)	(5 550)	6 339	(6 091)	(3 944)	(5 260)	6 160	(5 171)	(4 693)	(3 814)	851	315	356
Cash/cash equivalents at the month/year begin:		4 555	31 112	29 547	27 430	21 880	28 218	22 128	18 183	12 923	19 083	13 912	9 219	4 555	5 406	5 721
Cash/cash equivalents at the month/year end:		31 112	29 547	27 430	21 880	28 218	22 128	18 183	12 923	19 083	13 912	9 219	5 406	5 406	5 721	6 087



DC3 Overberg - NOT REQUIRED - municipality does not have entities

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R million										
<b>Financial Performance</b>										
Property rates										
Service charges										
Investment revenue										
Transfers recognised - operational										
Other own revenue										
Contributions recognised - capital & contributed assets										
<b>Total Revenue (excluding capital transfers and contributions)</b>		-	-	-	-	-	-	-	-	-
Employee costs										
Remuneration of Board Members										
Depreciation & asset impairment										
Finance charges										
Materials and bulk purchases										
Transfers and grants										
Other expenditure										
<b>Total Expenditure</b>		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>		-	-	-	-	-	-	-	-	-
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>										
Transfers recognised - operational										
Public contributions & donations										
Borrowing										
Internally generated funds										
<b>Total sources</b>		-	-	-	-	-	-	-	-	-
<b>Financial position</b>										
Total current assets										
Total non current assets										
Total current liabilities										
Total non current liabilities										
Equity										
<b>Cash flows</b>										
Net cash from (used) operating										
Net cash from (used) investing										
Net cash from (used) financing										
Cash/cash equivalents at the year end										

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DC3 Overberg - Supporting Table SA32 List of external mechanisms

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
		Number			R thousand
Not applicable					

DC3 Overberg - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2014/15	2015/16 Medium Term Revenue & Expenditure Framework			Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25	Total Contract Value
				Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18								
R thousand	1,3	Total	Original Budget				Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:														
Revenue Obligation By Contract	2	NA												
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication														
Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Expenditure Implication														
Capital Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication														
Total Parent Expenditure Implication														
Entities:														
Revenue Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication														
Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Expenditure Implication														
Capital Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication														
Total Entity Expenditure Implication														



DC3 Overberg - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		7	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges										
Storm water										
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation										
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs										
Water purification										
Reticulation										
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation										
Sewerage purification										
Infrastructure - Other		7	-	-	-	-	-	-	-	-
Waste Management		7								
Transportation	2									
Gas										
Other	3									
Community		-	34	15	-	-	-	-	-	-
Parks & gardens										
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries										
Recreational facilities				15						
Fire, safety & emergency			34							
Security and policing										
Buses	7									
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing	8									
Other										
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings										
Other	9									
Investment properties		-	-	-	-	-	-	-	-	-
Housing development										
Other										
Other assets		305	1 351	1 534	482	581	581	629	969	334
General vehicles			1 076	220						
Specialised vehicles	10	-	-	-	-	250	250	-	-	-
Plant & equipment		-	145	416	6	3	3	275	175	15
Computers - hardware/equipment		-	89	329	140	275	275	187	677	191
Furniture and other office equipment		305	39	570	336	54	54	168	117	128
Abattoirs		-								
Markets		-								
Civic Land and Buildings		-								
Other Buildings		-								
Other Land		-								
Surplus Assets - (Investment or Inventory)		-								
Other		-							0	
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class										
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class										
Intangibles		17	61	-	-	-	-	-	-	-
Computers - software & programming		17	61							
Other (list sub-class)										
Total Capital Expenditure on new assets	1	328	1 445	1 549	482	581	581	629	969	334
Specialised vehicles		-	-	-	-	250	250	-	-	-
Refuse										
Fire						250	250			
Conservancy										
Ambulances										

DC3 Overberg - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	100	-
Infrastructure - Road transport		-	-	-	-	-	-	-	50	-
Roads, Pavements & Bridges									50	
Storm water										
Infrastructure - Electricity		-	-	-	-	-	-	-	50	-
Generation										
Transmission & Reticulation										
Street Lighting									50	
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs										
Water purification										
Reticulation										
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation										
Sewerage purification										
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management										
Transportation	2									
Gas										
Other	3									
Community		-	-	371	35	-	-	-	260	220
Parks & gardens										
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries										
Recreational facilities				371	35				260	220
Fire, safety & emergency										
Security and policing										
Buses	7									
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing	8									
Other										
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings										
Other	9									
Investment properties		-	-	-	-	-	-	-	-	-
Housing development										
Other										
Other assets		-	-	654	250	1 058	1 058	-	250	-
General vehicles										
Specialised vehicles	10	-	-	654	250	946	946	-	250	-
Plant & equipment						76	76			
Computers - hardware/equipment						10	10			
Furniture and other office equipment						26	26			
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other										
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class										
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class										
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming										
Other (list sub-class)										
Total Capital Expenditure on renewal of existing assets	1	-	-	1 025	285	1 058	1 058	-	610	220
Specialised vehicles		-	-	654	250	946	946	-	250	-
Refuse										
Fire				654	250	946	946		250	
Conservancy										
Ambulances										
Renewal of Existing Assets as % of total capex		0.0%	0.0%	39.8%	37.2%	64.6%	64.6%	0.0%	38.6%	39.7%
Renewal of Existing Assets as % of deprecn"		0.0%	0.0%	38.6%	14.3%	54.2%	54.2%	0.0%	38.7%	13.9%



DC3 Overberg - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description		Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Repairs and maintenance expenditure by Asset Class/Sub-class											
Infrastructure			10 305	3 371	8 614	13 646	22 349	22 349	32 554	27 569	28 944
Infrastructure - Road transport			10 305	3 371	8 614	13 646	22 349	22 349	32 554	27 569	28 944
Roads, Pavements & Bridges			10 305	3 371	8 614	13 646	22 349	22 349	32 554	27 569	28 944
Storm water											
Infrastructure - Electricity			-	-	-	-	-	-	-	-	-
Generation											
Transmission & Reticulation											
Street Lighting											
Infrastructure - Water			-	-	-	-	-	-	-	-	-
Dams & Reservoirs											
Water purification											
Reticulation											
Infrastructure - Sanitation			-	-	-	-	-	-	-	-	-
Pretreatment											
Sewerage purification											
Infrastructure - Other			1	-	-	-	-	-	-	-	-
Waste Management			1	-	-	-	-	-	-	-	-
Transportation		2									
Gas											
Other		3									
Community			312	272	461	337	337	337	649	615	583
Parks & gardens											
Sportsfields & stadia											
Swimming pools			14	12		8	8	8	8	-	-
Community halls						-	-	-			
Libraries						-	-	-			
Recreational facilities			298	260	461	329	329	329	641	615	583
Fire, safety & emergency											
Security and policing											
Buses		7									
Clinics											
Museums & Art Galleries											
Cemeteries											
Social rental housing		8									
Other											
Heritage assets			-	-	-	-	-	-	-	-	-
Buildings											
Other		9									
Investment properties			-	-	-	-	-	-	-	-	-
Housing development											
Other											
Other assets			5 248	4 139	4 313	4 162	3 812	3 812	2 112	1 698	1 704
General vehicles			4 405	2 309	2 410	3 352	1 963	1 963	185	185	182
Specialised vehicles			-	851	800	-	880	880	1 150	950	950
Plant & equipment											
Computers - hardware/equipment											
Furniture and other office equipment			331	597	706	286	387	387	577	363	372
Abattoirs											
Markets											
Civic Land and Buildings			512	382	397	524	582	582	200	200	200
Other Buildings											
Other Land											
Surplus Assets - (Investment or Inventory)											
Other											
Agricultural assets			-	-	-	-	-	-	-	-	-
List sub-class											
Biological assets			-	-	-	-	-	-	-	-	-
List sub-class											
Intangibles			-	-	-	-	-	-	-	-	-
Computers - software & programming											
Other (list sub-class)											
Total Repairs and Maintenance Expenditure		1	15 866	7 782	15 388	18 145	26 499	26 499	35 315	29 882	31 231
Specialised vehicles			-	851	800	-	880	880	1 150	950	950
Refuse											
Fire				851	800		880	880	1 150	950	950
Conservancy											
Ambulances											
R&M as a % of PPE			37.4%	19.3%	33.3%	44.5%	66.4%	66.4%	91.4%	77.3%	83.0%
R&M as % Operating Expenditure			14.6%	7.2%	10.9%	15.5%	20.7%	20.7%	24.1%	20.8%	20.8%

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## DC3 Overberg • Supporting Table SA34d Depreciation by asset class

Description		Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Depreciation by Asset Class/Sub-class</b>											
<b>Infrastructure</b>			1 088	884	840	774	728	729	682	458	458
Infrastructure - Road transport			211	158	158	158	113	113	106	19	19
Roads, Pavements & Bridges			211	158	158	158	113	113	106	19	19
Storm water			-	-	-	-	-	-	-	-	-
Infrastructure - Electricity			144	34	34	30	30	30	28	13	13
Generation			-	-	-	-	-	-	-	-	-
Transmission & Reti culation			131	20	20	17	17	17	16	13	13
Street Lighting			13	13	13	13	13	13	12	-	-
Infrastructure - Water			223	181	181	181	181	181	169	101	101
Dams & Reservoirs			-	32	32	32	32	32	30	5	5
Water purification			12	-	-	-	-	-	-	-	-
Reti culation			211	149	149	149	149	149	139	95	95
Infrastructure - Sanitation			173	159	160	159	159	159	149	95	95
Reti culation			173	129	130	129	129	129	121	77	77
Sewerage purification			-	30	30	30	30	30	28	18	18
Infrastructure - Other			337	352	307	247	246	246	230	230	230
Waste Management			238	348	303	245	245	245	229	229	229
Transportation			-	-	-	-	-	-	-	-	-
Gas			-	-	-	-	-	-	-	-	-
Other			99	4	4	1	1	1	1	1	1
<b>Community</b>			17	17	17	58	58	58	54	52	52
Parks & gardens			-	-	-	-	-	-	-	-	-
Sportsfields & stadia			-	-	-	-	-	-	-	-	-
Swimming pools			3	3	3	-	-	-	-	-	-
Community halls			-	-	-	-	-	-	-	-	-
Libraries			-	-	-	-	-	-	-	-	-
Recreational facilities			-	4	4	3	3	3	3	3	3
Fire, safety & emergency			10	10	10	10	10	10	10	9	9
Security and policing			-	-	-	-	-	-	-	-	-
Buses			-	-	-	-	-	-	-	-	-
Clinics			-	-	-	-	-	-	-	-	-
Museums & Art Galleries			-	-	-	-	-	-	-	-	-
Cemeteries			-	-	-	-	-	-	-	-	-
Social rental housing			-	-	-	-	-	-	-	-	-
Other			4	-	-	44	44	44	41	40	40
<b>Heritage assets</b>			-	-	-	-	-	-	-	-	-
Buildings			-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-
<b>Investment properties</b>			-	-	-	-	-	-	-	-	-
Housing development			-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-
<b>Other assets</b>			3 866	1 473	1 192	1 117	1 117	1 117	1 139	1 023	1 028</

DC3 Overberg - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2015/16 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Present value
R thousand								
<b>Capital expenditure</b>	1							
Vote 1 - Municipal Manager		20	15	15				
Vote 2 - Management Services		201	696	144				
Vote 3 - Community Services		408	868	395				
Vote 4 - [NAME OF VOTE 4]		-	-	-				
Vote 5 - [NAME OF VOTE 5]		-	-	-				
Vote 6 - [NAME OF VOTE 6]		-	-	-				
Vote 7 - [NAME OF VOTE 7]		-	-	-				
Vote 8 - [NAME OF VOTE 8]		-	-	-				
Vote 9 - [NAME OF VOTE 9]		-	-	-				
Vote 10 - [NAME OF VOTE 10]		-	-	-				
Vote 11 - [NAME OF VOTE 11]		-	-	-				
Vote 12 - [NAME OF VOTE 12]		-	-	-				
Vote 13 - [NAME OF VOTE 13]		-	-	-				
Vote 14 - [NAME OF VOTE 14]		-	-	-				
Vote 15 - [NAME OF VOTE 15]		-	-	-				
List entity summary if applicable								
<b>Total Capital Expenditure</b>		629	1 579	554	-	-	-	-
<b>Future operational costs by vote</b>	2							
Vote 1 - Municipal Manager								
Vote 2 - Management Services								
Vote 3 - Community Services								
Vote 4 - [NAME OF VOTE 4]								
Vote 5 - [NAME OF VOTE 5]								
Vote 6 - [NAME OF VOTE 6]								
Vote 7 - [NAME OF VOTE 7]								
Vote 8 - [NAME OF VOTE 8]								
Vote 9 - [NAME OF VOTE 9]								
Vote 10 - [NAME OF VOTE 10]								
Vote 11 - [NAME OF VOTE 11]								
Vote 12 - [NAME OF VOTE 12]								
Vote 13 - [NAME OF VOTE 13]								
Vote 14 - [NAME OF VOTE 14]								
Vote 15 - [NAME OF VOTE 15]								
List entity summary if applicable								
<b>Total future operational costs</b>		-	-	-	-	-	-	-
<b>Future revenue by source</b>	3							
Property rates								
Property rates - penalties & collection charges								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment								
List other revenues sources if applicable								
List entity summary if applicable								
<b>Total future revenue</b>		-	-	-	-	-	-	-
<b>Net Financial Implications</b>		629	1 579	554	-	-	-	-



DC3 Overberg - Supporting Table SA37 Projects delayed from previous financial year/s

Municipal Vote/Capital project  R thousand	Ref.  1,2	Project name	Project number	Asset Class  3	Asset Sub-Class  3	GPS co-ordinates  4	Previous target		Current Year 2014/15		2015/16 Medium Term Revenue & Expenditure Framework			
							year to complete	Year	Original Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	
Parent municipality: List all capital projects grouped by Municipal Vote				Examples	Examples									
NA														
Entities: List all capital projects grouped by Municipal Entity														
Entity Name Project name														

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D33 Overview - Supporting Table S3A6 Detailed capital budget

Item	Midcycle Vehicle Capital project	Program/Project description	Project number	Indirectly Approved (Y/N)	Asset Class	Asset Sub-Class	GTS classification	Total Project Estimate	Priority year outcome	2018/19 Medium Term Revenue & Expenditure	Project Information					
									Actual Outcome 2018/19	Current Year 2019/20	Project Year 2018/19	Project Year 2019/20	Project Year 2020/21	Project Year 2021/22	West location	Item or project
10	Revised	4			3	2	6									
Project description																
Midcycle Vehicle Capital project																
Midcycle Vehicle Capital project																
Midcycle Vehicle Capital project																
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# **OVERBERG DISTRICT MUNICIPALITY**



## **MTREF 2015/2016 POLICY REVIEW**

**"Totally committed to serve the Overberg"**



POLICY		RESPONSIBLE PERSON FOR REVIEW	STATUS	WORKSHOP	DISTRIBUTED FOR COMMENTS		MFMA	COUNCIL RESOLUTION	PUBLISHED FOR COMMENTS
1.	ASSET MANAGEMENT POLICY	Johayn Johnston	Review	18/12/2014	9/1/2015		9/2/2015 M202	23/2/2015 A173	24/2/2015
2.	BUDGET POLICY	Wessel Crafford	Review	18/12/2014	27/1/2015		9/2/2015 M204	23/2/2015 A171	24/2/2015
3.	BAD DEBT WRITE OFF POLICY	Joggie Snyman	Review	19/12/2014	8/1/2015		9/2/2015 M203	23/2/2015 A174	24/2/2015
4.	CASH MANAGEMENT & INVESTMENT POLICY	Stephan Zikmann & Wessel Crafford	Review	18/12/2014	27/1/2015		30/3/2015 M239	30/3/2015 A192	31/3/2015
5.	CREDIT CONTROL AND DEBT MANAGEMENT POLICY	Joggie Snyman	Review	19/12/2014	30/1/2015		30/3/2015 M237	30/3/2015 A190	31/3/2015
6.	FUNDING & RESERVES POLICY	Wessel Crafford	Review	18/12/2014	30/1/2015		30/3/2015 M235	30/3/2015 A193	31/3/2015
7.	SUPPLY CHAIN MANAGEMENT POLICY	Daniel Kapot-Witbooi	Review	18/12/2014	8/1/2015		9/2/2015 M201	23/2/2015 A172	24/2/2015
8.	TARIFF POLICY	Wessel Crafford	Review	18/12/2014	29/1/2015		30/3/2015 M238	30/3/2015 A189	31/3/2015
9.	BORROWING POLICY	Johan Tesselaar	Review	29/1/2015	29/1/2015		30/3/2015 M236	30/3/2015 A191	31/3/2015
10.	MANAGEMENT AND ADMINISTRATION OF IMMOVABLE ASSETS	Johayn Johnston	Review	29/1/2015	29/1/2015		20/4/2015	20/4/2015	



11.	POLICY ON LONG TERM PLANNING	Johan Tesselaar	Review	29/1/2015	29/1/2015	20/4/2015	20/4/2015	
12.	INFRASTRUCTURE INVESTMENTS AND CAPITAL PROJECTS POLICY	Johan Tesselaar	Review	29/1/2015	29/1/2015	20/4/2015	20/4/2015	
13.	PAYROLL MANAGEMENT AND ADMINISTRATION POLICY	Stephan Zikmann	New	29/1/2015	9/2/2015	30/3/2015 M234	20/4/2015	
14.	DEMAND MANAGEMENT POLICY	Daniel Kapot-Witbooi	New	25/3/2015	3/3/2015			
15.	VIREMENT POLICY	Wilma Stassen	New	11/2/2015	12/2/2015	30/3/2015 M241	20/4/2015	
16.	CUSTOMER CARE POLICY	Johan Tesselaar	New	29/1/2015	9/2/2015	30/3/2015 M239	20/4/2015	
17.	POLICY TO CALCULATION OF PROVISION FOR BAD DEBT	Joggie Snyman	New	25/2/2015	25/2/2015	30/3/2015 M242	20/4/2015	

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